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Monthly Treasury Statement

of Receipts and Outlays
of the United States Government

For Fiscal Year 1990 Through **February 28, 1990**, And Other Periods

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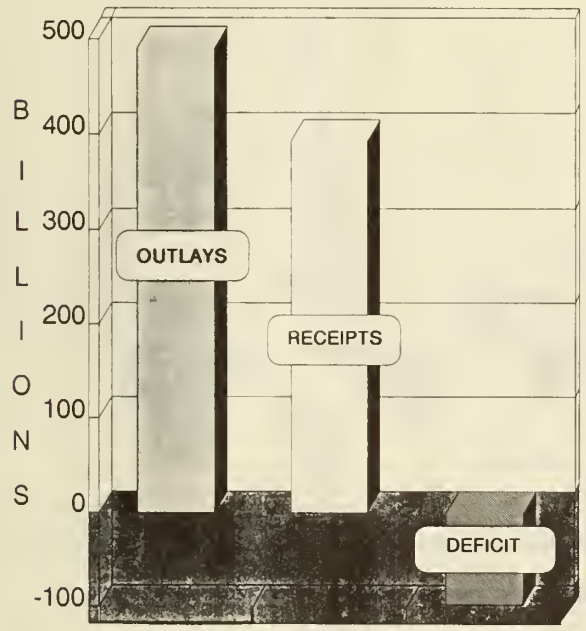
Highlight

A "STAR" is born.

This is the first Monthly Treasury Statement (MTS) produced from our newly redesigned central accounting system called STAR. One of its major advancements is the creation of a central summary general ledger from which the MTS and all other reports will be generated. The Financial Management Service has achieved another significant milestone in its mission to improve the financial integrity of the U.S. Government.

RECEIPTS, OUTLAYS, AND SURPLUS/DEFICIT THROUGH FEBRUARY 1990



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Compiled and Published by the
Financial Management Service
Department of the Treasury

Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Financial Management Service, Department of the Treasury, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 15th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federal Reserve banks.

Audience

The *MTS* is published to meet the needs of: Those responsible for or interested in the cash position of the Treasury; Those who are responsible for or interested in the Government's budget results; and individuals and businesses whose operations depend upon or are related to the Government's financial operations.

Disclosure Statement

This statement summarizes the financial activities of the Federal Government and off-budget Federal entities conducted in accordance with the Budget of the U.S. Government, i.e., receipts and outlays of funds, the surplus or deficit, and the means of financing the deficit or disposing of the surplus. Information is presented on a modified cash basis: receipts are accounted for on the basis of collections; refunds of receipts are treated as deductions from gross receipts; revolving and management fund receipts, reimbursements and refunds of monies previously expended are treated as deductions from gross outlays; and interest on the public debt (public issues) is recognized on the accrual basis. Major information sources include accounting data reported by Federal entities, disbursing officers, and Federal Reserve banks.

Triad of Publications

The *MTS* is part of a triad of Treasury financial reports. The *Daily Treasury Statement* is published each working day of the Federal Government. It provides data on the cash and debt operations of the Treasury based upon reporting of the Treasury account balances by Federal Reserve banks. The *MTS* is a report of Government receipts and outlays, based on agency reporting. The *U.S. Government Annual Report* is the official publication of the detailed receipts and outlays of the Government. It is published annually in accordance with legislative mandates given to the Secretary of the Treasury.

Data Sources and Information

The Explanatory Notes section of this publication provides information concerning the flow of data into the *MTS* and sources of information relevant to the *MTS*.

Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 1989 and 1990, by Month

[$ millions]

Period	Receipts	Outlays	Deficit/Surplus (–)
FY 1989			
October	63,582	90,590	27,009
November	64,320	93,454	29,134
December	[1]93,655	[1]105,097	11,442
January	89,306	86,500	–2,806
February	61,897	89,769	27,871
March	68,205	103,984	35,779
April	128,892	88,320	–40,572
May	71,025	96,491	25,466
June	108,249	100,460	–7,789
July	66,191	84,430	18,239
August	[1]76,136	[1]98,285	22,150
September	99,233	105,299	6,066
Year-to-Date	**[2]990,691**	**[2]1,142,680**	**[2]151,988**
FY 1990			
October	68,426	94,428	26,002
November	71,213	100,958	29,746
December	89,130	103,903	14,774
January	[1]99,538	[1]90,118	–9,420
February	65,170	101,588	36,417
Year-to-Date	**393,477**	**[3]490,995**	**[3]97,518**

[1]Includes e reclassification of $98 million for FY 1989 and $4 million for FY 1990 for Forest Service, resource manegement timber receipts from a governmental to a proprietery receipt.

[2]The receipt outlay end deficit figures differ from the 1990 Budget released by the Office of Management and Budget on Januery 9, 1990 by a net of $47 million due meinly to revisions in deta following the release of the Final September 1989 Monthly Treasury Stetement.

[3]Includes e net adjustment of –$87 million in October, $787 million in November, $133 million in December and $500 million in Januery mede by the Tennessee Valley Authority previously reported as expenditure transactions insteed of nonexpenditure.

. . . No Transactions.

Note: All receipt and outley figures heve been revised to show e reclassificetion of customs user fees from e governmental to e proprietary receipt.

Note: This month's stetement has been realigned to the 1991 Budget reflecting new titles and Postal Service as en off-budget entity.

Note: Deteils may not edd to totals due to rounding.

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, February 1990 and Other Periods

[$ millions]

Classification	This Month	Current Fiscal Year to Date	Budget Estimates Full Fiscal Year[1]	Prior Fiscal Year to Date (1989)	Budget Estimates Next Fiscal Year (1991)[1]
Total on-budget and off-budget results:					
Total receipts	65,170	393,477	1,073,451	372,761	1,170,232
On-budget receipts	44,133	289,540	788,017	270,839	855,691
Off-budget receipts	21,037	103,937	285,434	101,922	314,541
Total outlays	101,588	490,995	1,197,236	465,410	1,233,331
On-budget outlays	82,025	401,829	971,452	381,608	997,374
Off-budget outlays	19,563	89,166	225,784	83,802	235,957
Total surplus (+) or deficit (−)	−36,417	−97,518	−123,785	−92,650	−63,099
On-budget surplus (+) or deficit (−)	−37,892	−112,289	−183,435	−110,769	−141,683
Off-budget surplus (+) or deficit (−)	+1,474	+14,771	+59,650	+18,119	+78,584
Total on-budget and off-budget financing	36,417	97,518	123,785	92,650	63,099
Means of financing:					
Borrowing from the public	18,221	98,695	109,324	78,381	58,635
Reduction of operating cash, increase (−)	25,462	21,384	10,973	19,572	.....
By other means	−7,266	−22,562	3,488	−5,303	4,464

[1]Based on the FY 1991 Budget released by the Office of Management and Budget on January 29, 1990.
Note: Details may not add to totals due to rounding.

Figure 1. Monthly Receipts, Outlays, and Budget Deficit/Surplus of the U.S. Government, Fiscal Years 1989 and 1990

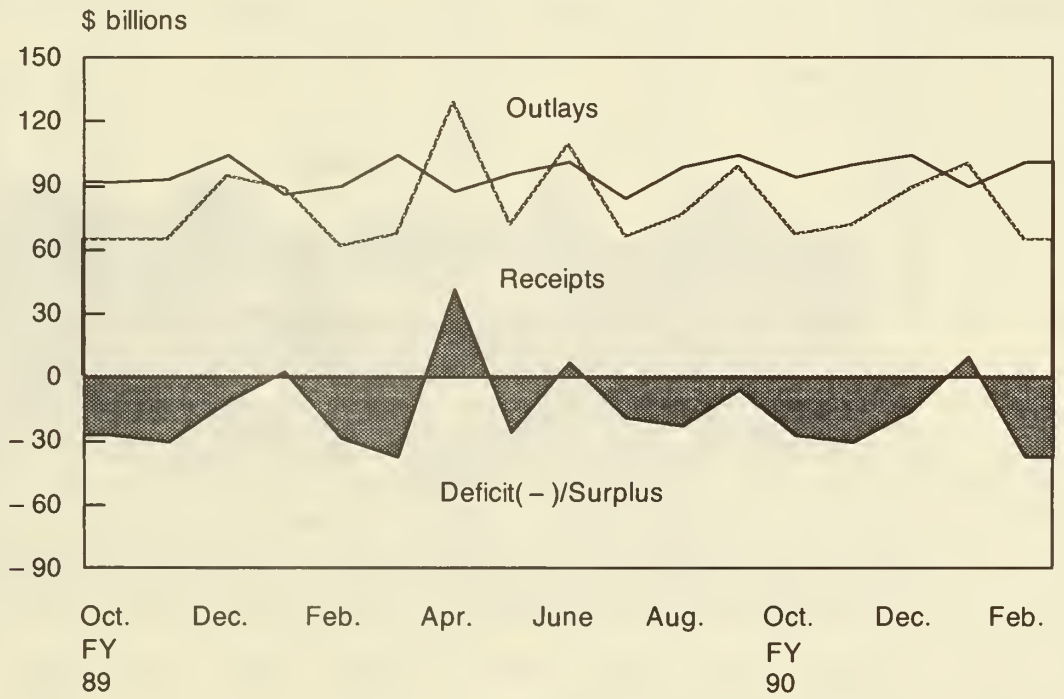

Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1989 and 1990

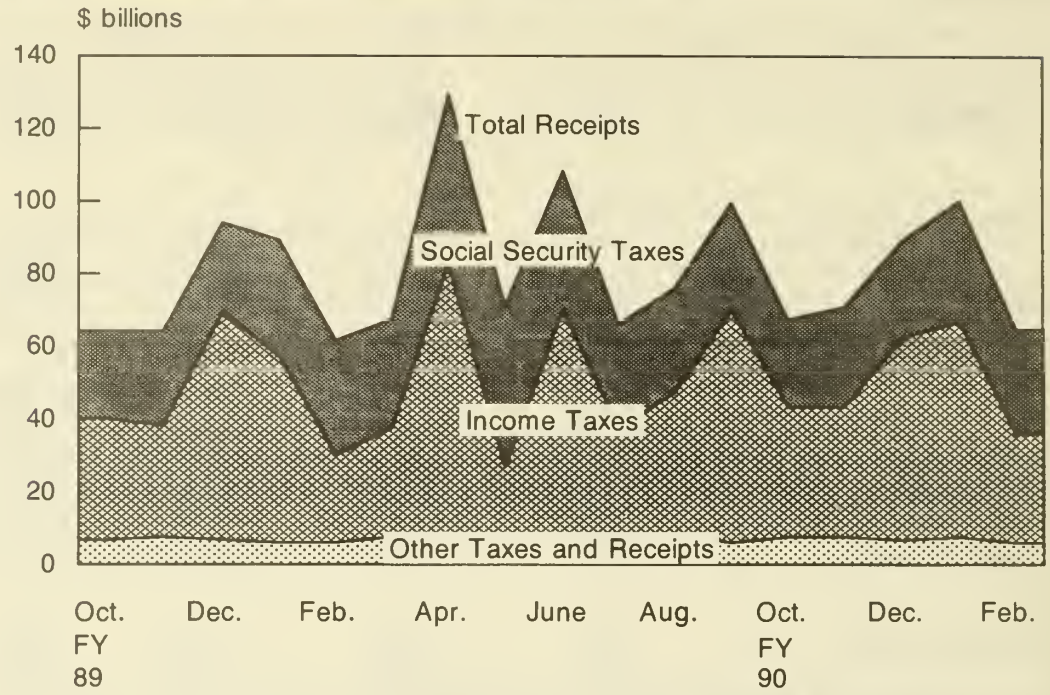

Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1989 and 1990

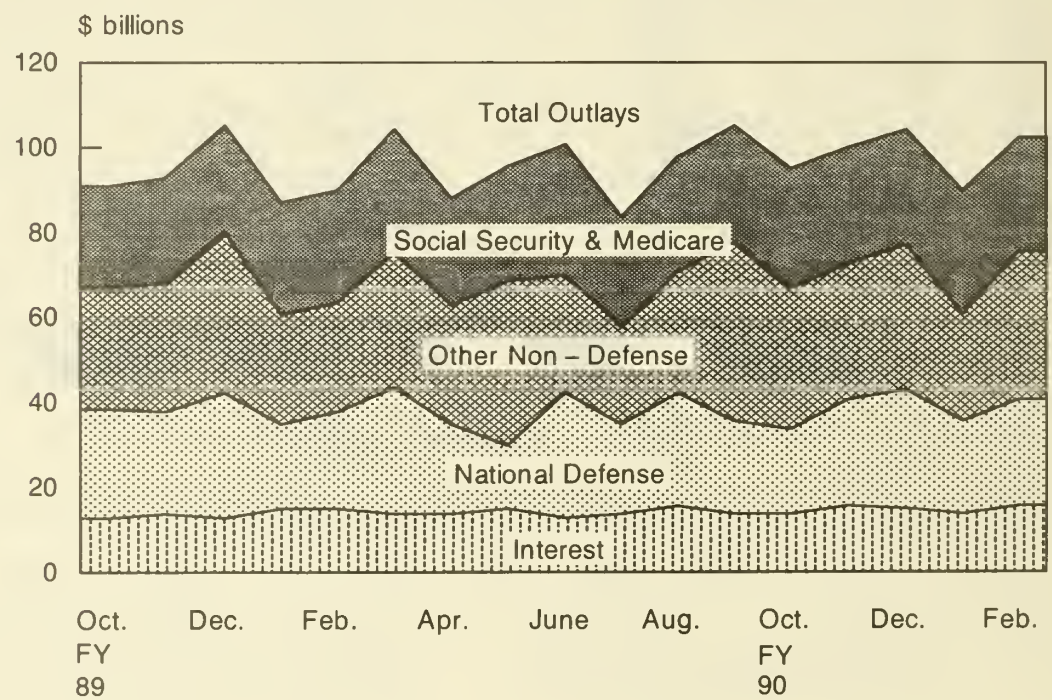

Table 3. Summary of Receipts and Outlays of the U.S. Government, February 1990 and Other Periods

[$ millions]

Classification	This Month	Current Fiscal Year to Date	Comparable Prior Period	Budget Estimates Full Fiscal Year[1]
Budget Receipts				
Individual income taxes	28,830	192,199	172,836	489,444
Corporation income taxes	1,231	26,342	29,619	112,030
Social insurance taxes and contributions:				
Employment taxes and contributions (off-budget)	21,037	103,937	101,922	285,434
Employment taxes and contributions (on-budget)	5,436	26,972	26,835	73,164
Unemployment Insurance	2,230	6,080	6,763	22,029
Other retirement contributions	352	1,835	1,839	4,734
Excise taxes	2,260	13,557	14,300	36,154
Estate and gift taxes	664	3,847	3,273	9,279
Customs duties	1,228	6,875	6,476	16,785
Miscellaneous receipts	1,902	[2]11,834	[2]8,900	24,397
Total Receipts	**65,170**	**393,477**	[3]372,761	**1,073,451**
(On-budget)	**44,133**	**289,540**	**270,839**	**788,017**
(Off-budget)	**21,037**	**103,937**	**101,922**	**285,434**
Budget Outlays				
Legislative Branch	160	846	857	2,317
The Judiciary	177	684	569	1,701
Executive Office of the President	8	59	56	174
Funds Appropriated to the President	846	4,758	57	9,162
Department of Agriculture	3,297	[2]19,600	[2]24,694	48,246
Department of Commerce	195	1,204	1,186	3,861
Department of Defense—Military	24,157	116,781	119,122	286,791
Department of Defense—Civil	2,050	10,227	9,647	24,751
Department of Education	2,116	10,506	9,665	22,316
Department of Energy	893	5,180	5,111	12,290
Department of Health and Human Services, except Social Security	15,538	75,248	66,745	191,174
Department of Health and Human Services, Social Security	20,507	99,044	91,552	244,587
Department of Housing and Urban Development	1,586	8,413	8,144	22,802
Department of the Interior	353	2,567	2,270	5,832
Department of Justice	519	2,796	2,403	6,898
Department of Labor	2,188	9,538	8,466	24,935
Department of State	360	1,729	1,581	3,777
Department of Transportation	2,027	11,923	11,015	28,281
Department of the Treasury:				
Interest on the Public Debt	17,315	111,727	100,493	254,850
Other	443	−3,725	−3,323	−7,611
Department of Veterans Affairs	2,590	11,423	11,548	28,733
Environmental Protection Agency	352	1,954	1,864	5,492
General Services Administration	121	−485	−481	253
National Aeronautics and Space Administration	923	4,994	4,407	12,026
Office of Personnel Management	2,516	12,860	11,783	33,211
Small Business Administration	55	251	76	1,056
Other independent agencies	4,026	[4]14,664	14,019	26,637
Allowances, undistributed	.....	.....	.....	.....
Undistributed offsetting receipts:				
Interest	−843	−29,934	−24,123	−60,843
Other	−2,884	−13,838	−13,992	−36,462
Total Outlays	**101,588**	[4]490,995	465,410	**1,197,236**
(On-budget)	**82,025**	**401,829**	**381,608**	**971,452**
(Off-budget)	**19,563**	**89,166**	**83,802**	**225,784**
Surplus (+) or deficit (−)	**−36,417**	[4]−97,518	[3]−92,650	**−123,785**
(On-budget)	**−37,892**	**−112,289**	**−110,769**	**−183,435**
(Off-budget)	**+1,474**	**+14,771**	**+18,119**	**+59,650**

[1]Based on the FY 1991 Budget released by the Office of Management and Budget on January 29, 1990.

[2]Includes a reclassification of $98 million for FY 1989 and $4 million for FY 1990 for Forest Service, resource management timber receipts from a governmental to a proprietary receipt.

[3]The receipt, outlay and deficit figures differ from the 1991 Budget released by the Office of Management and Budget on January 9, 1990 by a net of $47 million due mainly to revisions in data following the release of the Final September 1989 Monthly Treasury Statement.

[4]Includes a net adjustment of −$87 million in October, $787 million in November, $133 million in December and $500 million in January made by Tennessee Valley Authority previously reported as expenditure transactions instead of nonexpenditure.

. . . No Transactions.

Table 4. Receipts of the U.S. Government, February 1990 and Other Periods

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual income taxes:									
Withheld	[1]32,852			169,657			150,563		
Presidential Election Campaign Fund	4			5			4		
Other	[1]960			31,209			29,755		
Total—Individual income taxes	**33,816**	**4,986**	**28,830**	**200,871**	**8,671**	**192,199**	**180,322**	**7,486**	**172,836**
Corporation income taxes	**2,678**	**1,447**	**1,231**	**33,345**	**7,003**	**26,342**	**35,831**	**6,212**	**29,619**
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	[1]17,898	.....	17,898	92,359	.....	92,359	90,844	.....	90,844
Self-Employment Contributions Act taxes	[1]1,102	.....	1,102	2,097	.....	2,097	2,167	.....	2,167
Deposits by States	(**)	.....	(**)	2	.....	2	−4	.....	−4
Other	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Total—FOASI trust fund	19,000	.....	19,000	94,459	.....	94,459	93,006	.....	93,006
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	[1]1,931	.....	1,931	9,276	.....	9,276	8,708	.....	8,708
Self-Employment Contributions Act taxes	[1]106	.....	106	202	.....	202	207	.....	207
Receipts from Railroad Retirement Board	.....	.....	.....	.....	.....	.....	.....	.....	.....
Deposits by States	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Total—FDI trust fund	2,037	.....	2,037	9,478	.....	9,478	8,915	.....	8,915
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	[1]4,796	.....	4,796	24,883	.....	24,883	24,737	.....	24,737
Self-Employment Contributions Act taxes	[1]292	.....	292	554	.....	554	572	.....	572
Receipts from Railroad Retirement Board	.....	.....	.....	.....	.....	.....	.....	.....	.....
Deposits by States	(**)	.....	(**)	1	.....	1	1	.....	1
Total—FHI trust fund	5,088	.....	5,088	25,438	.....	25,438	25,310	.....	25,310
Railroad retirement accounts:									
Rail industry pension fund	209	(**)	208	883	29	854	920	2	919
Railroad social security equivalent benefit	140	.....	140	680	.....	680	606	.....	606
Total—Employment taxes and contributions	26,474	(**)	26,473	130,937	29	130,908	128,758	2	128,756
Unemployment insurance:									
State taxes deposited in Treasury	1,397	.....	1,397	4,625	.....	4,625	5,113	.....	5,113
Federal Unemployment Tax Act taxes	810	6	804	1,332	37	1,295	1,578	30	1,548
Railroad Unemployment taxes	2	.....	2	103	.....	103	95	.....	95
Railroad debt repayment	27	.....	27	56	.....	56	7	.....	7
Total—Unemployment insurance	2,236	6	2,230	6,116	37	6,080	6,792	30	6,763
Federal employees retirement contributions:									
Civil service retirement and disability fund	342	.....	342	1,775	.....	1,775	1,780	.....	1,780
Foreign service retirement and disability fund	3	.....	3	13	.....	13	12	.....	12
Other	(**)	.....	(**)	2	.....	2	1	.....	1
Total—Federal employees retirement contributions	345	.....	345	1,790	.....	1,790	1,793	.....	1,793
Other retirement contributions:									
Civil service retirement and disability fund	7	.....	7	45	.....	45	46	.....	46
Total—Social insurance taxes and contributions	**29,062**	**7**	**29,055**	**138,889**	**66**	**138,823**	**137,389**	**31**	**137,358**
Excise taxes:									
Miscellaneous excise taxes[2]	628	54	575	5,653	374	5,280	6,435	357	6,078
Airport and airway trust fund	435	.....	435	1,894	3	1,891	1,611	80	1,531
Highway trust fund	1,211	9	1,202	6,353	236	6,118	6,552	111	6,442
Black lung disability trust fund	49	.....	49	268	.....	268	249	.....	249
Total—Excise taxes	**2,323**	**63**	**2,260**	**14,169**	**612**	**13,557**	**14,848**	**548**	**14,300**
Estate and gift taxes	**682**	**18**	**664**	**3,946**	**99**	**3,847**	**3,379**	**107**	**3,273**
Customs duties	**1,284**	**56**	**1,228**	**7,157**	**282**	**6,875**	**6,737**	**261**	**6,476**
Miscellaneous receipts:									
Deposits of earnings by Federal Reserve banks	1,570	.....	1,570	10,634	.....	10,634	7,937	.....	7,937
All other	331	(**)	331	1,200	(**)	1,200	992	30	[3]962
Total—Miscellaneous receipts	**1,901**	**(**)**	**1,902**	**11,834**	**(**)**	**11,834**	**8,930**	**30**	**8,900**
Total—Receipts	**71,746**	**6,576**	**65,170**	**410,211**	**16,734**	**393,477**	**387,436**	**14,676**	**[3]372,761**
Total—On-budget	**50,709**	**6,576**	**44,133**	**306,274**	**16,734**	**289,540**	**285,515**	**14,676**	**270,839**
Total—Off-budget	**21,037**	.....	**21,037**	**103,937**	.....	**103,937**	**101,922**	.....	**101,922**

[1] In accordance with the provisions of the Social Security Act as amended "Individual Income Taxes Withheld" has increased and "Federal Contributions Act Taxes" correspondingly decreased by $2,261 million to correct estimates for the quarter ending March 31, 1989. "Individual Income Taxes Other" has been decreased and Self Employment Contributions Act Taxes" correspondingly increased by $287 million to correct estimates for calendar year 1987 and prior.

[2] Includes amounts for windfall profits tax pursuant to P.L. 96-223.

[3] Includes a reclassification of $98 million from a governmental to a proprietary receipt.

... No Transactions

(**) Less than $500,000

Note: Details may not add to totals due to rounding.

Table 5. Outlays of the U.S. Government, February 1990 and Other Periods

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	28	(**)	28	141	(**)	141	141	(**)	141
House of Representatives	47	(**)	47	237	(**)	237	223	(**)	223
Joint items	11	.....	11	91	.....	91	81	.....	81
Congressional Budget Office	2	.....	2	7	.....	7	7	.....	7
Architect of the Capitol	10	1	10	56	3	52	55	3	52
Library of Congress	11	.....	11	109	.....	109	166	.....	166
Government Printing Office:									
Revolving fund (net)	18	.....	18	20	.....	20	−8	.....	−8
General fund appropriations	8	.....	8	39	.....	39	32	.....	32
General Accounting Office	31	.....	31	149	.....	149	146	.....	146
United States Tax Court	2	.....	2	12	.....	12	11	.....	11
Other Legislative Branch agencies	−1	.....	−1	10	.....	10	16	.....	16
Proprietary receipts from the public	.....	(**)	(**)	.....	11	−11	.....	1	−1
Intrabudgetary transactions	−4	.....	−4	−10	.....	−10	−9	.....	−9
Total—Legislative Branch	**161**	**1**	**160**	**861**	**15**	**846**	**861**	**4**	**857**
The Judiciary:									
Supreme Court of the United States	1	.....	1	7	.....	7	7	.....	7
Courts of appeals, district courts, and other judicial services	172	.....	172	646	.....	646	536	.....	536
Other	3	.....	3	30	.....	30	26	.....	26
Total—The Judiciary	**177**	.....	**177**	**684**	.....	**684**	**569**	.....	**569**
Executive Office of the President:									
Compensation of the President and the White House Office	2	.....	2	12	.....	12	13	.....	13
Office of Management and Budget	3	.....	3	18	.....	18	19	.....	19
Other	4	.....	4	29	.....	29	24	.....	24
Total—Executive Office of the President	**8**	.....	**8**	**59**	.....	**59**	**56**	.....	**56**
Funds Appropriated to the President:									
International Security Assistance:									
Guarantee reserve fund	7	2	5	245	252	−6	563	556	7
Foreign military financing	207	.....	207	1,512	.....	1,512	−2,853	.....	−2,853
Economic support fund	140	.....	140	2,173	.....	2,173	2,279	.....	2,279
Military assistance	14	.....	14	164	.....	164	270	.....	270
Peacekeeping operations	2	.....	2	7	.....	7	17	.....	17
Other	3	.....	3	16	.....	16	12	.....	12
Proprietary receipts from the public	.....	16	−16	.....	117	−117	.....	1,145	−1,145
Total—International Security Assistance	374	18	356	4,117	369	3,748	288	1,702	−1,413
International Development Assistance:									
Multilateral assistance:									
Contributions to the International Development Association	.....	.....	.....	457	.....	457	397	.....	397
International Organizations and Programs	4	.....	4	124	.....	124	125	.....	125
Other	30	.....	30	152	.....	152	232	.....	232
Total—Multilateral assistance	34	.....	34	733	.....	733	754	.....	754
Agency for International Development:									
Functional Development Assistance Program	108	.....	108	570	.....	570	487	.....	487
Sub-Saharan Africa, Development Assistance	39	.....	39	137	.....	137	44	.....	44
Operating Expenses, Agency for International Development	29	.....	29	173	.....	173	33	.....	33
Payment to Foreign Service Retirement and Disability Fund	.....	.....	.....	.....	.....	.....	76	.....	76
Other	23	5	18	71	18	53	109	19	90
Proprietary receipts from the public	.....	51	−51	.....	338	−338	.....	303	−303
Total—Agency for International Development	199	56	143	951	356	595	750	322	427
Peace Corps	11	.....	11	60	.....	60	62	.....	62
Overseas Private Investment Corporation	(**)	29	−29	27	99	−72	5	56	−52
Other	7	(**)	7	27	1	26	27	2	25
Total—International Development Assistance	251	85	166	1,799	456	1,343	1,598	381	1,218

Table 5. Outlays of the U.S. Government, February 1990 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Funds Appropriated to the President—Continued									
International Monetary Programs	59	.....	59	−294	.....	−294	−232	.....	−232
Military Sales Programs:									
Foreign military sales trust fund	722	.....	722	3,477	.....	3,477	3,452	.....	3,452
Special Defense Acquisition Fund	18	12	6	75	121	−46	98	33	65
Proprietary receipts from the public	.....	476	−476	.....	3,501	−3,501	.....	3,052	−3,052
Other	12	.....	12	31	.....	31	20	.....	20
Total—Funds Appropriated to the President	**1,436**	**591**	**846**	**9,205**	**4,447**	**4,758**	**5,224**	**5,167**	**57**
Department of Agriculture:									
Departmental Administration	13	.....	13	68	.....	68	39	.....	39
Agricultural Research Service	47	.....	47	248	.....	248	240	.....	240
Cooperative State Research Service	35	.....	35	152	.....	152	128	.....	128
Extension Service	36	.....	36	150	.....	150	160	.....	160
Foreign Agricultural Service	8	.....	8	39	.....	39	35	.....	35
Foreign Assistance Programs	−6	.....	−6	200	.....	200	511	.....	511
Agricultural Stabilization and Conservation Service:									
Conservation Program	30	.....	30	1,476	.....	1,476	1,265	.....	1,265
Other	13	.....	13	−19	.....	−19	−42	.....	−42
Federal Crop Insurance Corporation	89	14	75	800	294	506	805	122	683
Commodity Credit Corporation:									
Price support and related programs	1,278	690	589	8,427	3,126	5,301	13,879	3,285	10,594
National Wool Act Program	1	.....	1	3	.....	3	2	.....	2
Rural Electrification Administration	372	420	−48	1,686	1,772	−86	1,402	1,395	6
Farmers Home Administration:									
Public enterprise funds:									
Agricultural credit insurance fund	204	148	56	942	1,722	−780	975	1,680	−705
Rural housing insurance fund	243	242	1	1,951	1,034	916	2,015	1,049	965
Rural development insurance fund	39	29	10	1,902	1,649	253	2,177	1,885	293
Other	(**)	(**)	(**)	3	1	2	2	1	(**)
Salaries and expenses	34	.....	34	159	.....	159	166	.....	166
Rural water and waste disposal grants	9	.....	9	55	.....	55	56	.....	56
Other	5	.....	5	31	.....	31	29	.....	29
Total—Farmers Home Administration	533	418	115	5,043	4,407	636	5,419	4,615	804
Soil Conservation Service	59	.....	59	323	.....	323	284	.....	284
Animal and Plant Health Inspection Service	29	.....	29	148	.....	148	152	.....	152
Agricultural Marketing Service	130	.....	130	310	.....	310	380	.....	380
Food Safety and Inspection Service	36	.....	36	175	.....	175	166	.....	166
Food and Nutrition Service:									
Food stamp program	1,385	.....	1,385	6,237	.....	6,237	5,675	.....	5,675
State child nutrition payments	462	.....	462	2,156	.....	2,156	2,006	.....	2,006
Women, infants and children programs	197	.....	197	900	.....	900	785	.....	785
Other	49	.....	49	236	.....	236	210	.....	210
Total—Food and Nutrition Service	2,093	.....	2,093	9,529	.....	9,529	8,676	.....	8,676
Forest Service:									
National Forest system	21	.....	21	491	.....	491	727	.....	727
Forest Service permanent appropriations	9	.....	9	166	.....	166	152	.....	152
Cooperative work	14	.....	14	49	.....	49	72	.....	72
Other	120	.....	120	373	.....	373	221	.....	221
Total—Forest Service	163	.....	163	1,080	.....	1,080	1,171	.....	1,171
Other	26	1	25	111	12	99	115	13	102
Proprietary receipts from the public	.....	144	−144	.....	738	−738	.....	664	−664
Intrabudgetary transactions	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of Agriculture	**4,985**	**1,688**	**3,297**	**29,949**	**10,349**	**19,600**	**34,789**	**10,095**	**24,694**

Table 5. Outlays of the U.S. Government, February 1990 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Commerce:									
Economic Development Administration	(**)	2	−2	90	15	74	86	17	69
Bureau of the Census	52	.....	52	280	.....	280	248	.....	248
Promotion of Industry and Commerce	25	.....	25	111	.....	111	122	.....	122
Science and Technology:									
National Oceanic and Atmospheric Administration	107	4	104	587	9	578	601	6	596
Patent and Trademark Office	2	.....	2	47	.....	47	55	.....	55
National Institute of Standards and Technology	11	.....	11	68	.....	68	50	.....	50
Other	6	.....	6	30	.....	30	30	.....	30
Total—Science and Technology	127	4	123	732	9	723	736	6	730
Other	3	.....	3	40	.....	40	38	.....	38
Proprietary receipts from the public	.....	5	−5	.....	23	−23	.....	19	−19
Intrabudgetary transactions	(**)	.....	(**)	−2	.....	−2	−3	.....	−3
Total—Department of Commerce	**206**	**11**	**195**	**1,251**	**47**	**1,204**	**1,228**	**42**	**1,186**
Department of Defense—Military:									
Military personnel:									
Department of the Army	2,477	.....	2,477	10,744	.....	10,744	11,770	.....	11,770
Department of the Navy	2,174	.....	2,174	9,982	.....	9,982	10,492	.....	10,492
Department of the Air Force	1,776	.....	1,776	8,010	.....	8,010	8,815	.....	8,815
Total—Military personnel	6,427	.....	6,427	28,736	.....	28,736	31,078	.....	31,078
Operation and Maintenance:									
Department of the Army	2,115	.....	2,115	10,813	.....	10,813	10,088	.....	10,088
Department of the Navy	2,636	.....	2,636	11,600	.....	11,600	11,855	.....	11,855
Department of the Air Force	1,950	.....	1,950	10,149	.....	10,149	9,901	.....	9,901
Defense agencies	622	.....	622	3,383	.....	3,383	3,151	.....	3,151
Total—Operation and Maintenance	7,322	.....	7,322	35,944	.....	35,944	34,994	.....	34,994
Procurement:									
Department of the Army	967	.....	967	6,076	.....	6,076	6,683	.....	6,683
Department of the Navy	2,623	.....	2,623	12,777	.....	12,777	13,046	.....	13,046
Department of the Air Force	3,026	.....	3,026	12,390	.....	12,390	12,687	.....	12,687
Defense agencies	248	.....	248	1,127	.....	1,127	1,066	.....	1,066
Total—Procurement	6,864	.....	6,864	32,369	.....	32,369	33,482	.....	33,482
Research, Development, Test, and Evaluation:									
Department of the Army	508	.....	508	2,226	.....	2,226	1,978	.....	1,978
Department of the Navy	759	.....	759	3,680	.....	3,680	3,586	.....	3,586
Department of the Air Force	1,151	.....	1,151	6,564	.....	6,564	6,192	.....	6,192
Defense agencies	628	.....	628	3,269	.....	3,269	3,167	.....	3,167
Total—Research, Development, Test, and Evaluation	3,046	.....	3,046	15,739	.....	15,739	14,924	.....	14,924
Military Construction:									
Department of the Army	90	.....	90	543	.....	543	637	.....	637
Department of the Navy	109	.....	109	733	.....	733	712	.....	712
Department of the Air Force	97	.....	97	609	.....	609	607	.....	607
Defense agencies	151	.....	151	362	.....	362	261	.....	261
Total—Military construction	447	.....	447	2,248	.....	2,248	2,218	.....	2,218
Family housing:									
Department of the Army	121	.....	121	661	.....	661	601	.....	601
Department of the Navy	66	.....	66	288	.....	288	254	.....	254
Department of the Air Force	71	.....	71	384	.....	384	386	.....	386
Defense Agencies	1	.....	1	9	.....	9	7	2	5
Revolving and Management Funds:									
Department of the Army	−51	.....	−51	−98	.....	−98	12	.....	12
Department of the Navy	−209	(**)	−209	138	1	137	341	1	340
Department of the Air Force	137	.....	137	156	.....	156	186	.....	186
Defense Agencies	80	.....	80	159	.....	159	311	.....	311
Other:									
Department of the Army	36	132	−97	352	210	142	237	145	92
Department of the Navy	−11	79	−90	341	282	60	211	−112	323
Department of the Air Force	22	−6	27	63	193	−130	89	163	−75
Defense Agencies	(**)	6	−6	13	35	−22	16	28	−12
Total—Department of Defense-Military	**24,369**	**212**	**24,157**	**117,502**	**721**	**116,781**	**119,349**	**227**	**119,122**

Table 5. Outlays of the U.S. Government, February 1990 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Civil									
Corps of Engineers:									
Construction, general	56	.....	56	441	.....	441	447	.....	447
Operation and maintenance, general	96	.....	96	539	.....	539	537	.....	537
Other	86	.....	86	457	.....	457	435	.....	435
Proprietary receipts from the public	.....	8	−8	.....	60	−60	.....	57	−57
Total—Corps of Engineers	238	8	230	1,438	60	1,377	1,420	57	1,362
Military retirement:									
Payment to military retirement fund	.....	.....	.....	10,596	.....	10,596	9,782	.....	9,782
Retired pay	(**)	(**)	(**)	1	.....	1	1	.....	1
Military retirement fund	1,803	.....	1,803	8,780	.....	8,780	8,259	.....	8,259
Intrabudgetary transactions	.....	.....	.....	−10,596	.....	−10,596	−9,782	.....	−9,782
Education benefits	8	.....	8	29	.....	29	6	.....	6
Other	10	(**)	10	42	(**)	42	22	(**)	22
Proprietary receipts from the public	.....	(**)	.....	.....	2	−2	.....	2	−2
Total—Department of Defense—Civil	**2,059**	**8**	**2,050**	**10,290**	**63**	**10,227**	**9,707**	**60**	**9,647**
Department of Education:									
Office of Elementary and Secondary Education:									
Compensatory education for the disadvantaged	370	.....	370	1,876	.....	1,876	1,867	.....	1,867
Impact aid	21	.....	21	438	.....	438	417	.....	417
School improvement programs	104	.....	104	564	.....	564	407	.....	407
Chicago Litigation	1	.....	1	3	.....	3	2	.....	2
Indian Education	.....	.....	.....	.....	.....	.....	(**)	.....	.....
Other	6	.....	6	27	.....	27	23	.....	23
Total—Office of Elementary and Secondary Education	502	.....	502	2,907	.....	2,907	2,716	.....	2,716
Office of Bilingual Education and Minority Languages Affairs	13	.....	13	66	.....	66	74	.....	74
Office of Special Education and Rehabilitative Services:									
Education for the handicapped	120	.....	120	870	.....	870	843	.....	843
Rehabilitation services and handicapped research	142	.....	142	747	.....	747	603	.....	603
Payments to institutions for the handicapped	5	.....	5	29	.....	29	69	.....	69
Other	2	.....	2	12	.....	12	5	.....	5
Office of Vocational and Adult Education	166	.....	166	575	.....	575	357	.....	357
Office of Postsecondary Education:									
College housing loans	1	1	1	15	50	−35	15	27	−12
Student financial assistance	610	.....	610	2,809	.....	2,809	2,794	.....	2,794
Guaranteed student loans	451	.....	451	1,946	.....	1,946	1,605	.....	1,605
Higher education	48	.....	48	289	.....	289	297	.....	297
Howard University	18	.....	18	80	.....	80	76	.....	76
Other	3	.....	3	11	.....	11	−3	.....	−3
Total—Office of Postsecondary Education	1,130	1	1,130	5,150	50	5,100	4,784	27	4,757
Office of Educational Research and Improvement	18	.....	18	103	.....	103	128	.....	128
Departmental Management	19	.....	19	114	.....	114	120	.....	120
Proprietary receipts from the public	.....	2	−2	.....	17	−17	.....	6	−6
Total—Department of Education	**2,118**	**2**	**2,116**	**10,573**	**67**	**10,506**	**9,699**	**34**	**9,665**
Department of Energy:									
Atomic energy defense activities	673	.....	673	3,470	.....	3,470	3,244	.....	3,244
Energy programs:									
General science and research activities	80	.....	80	390	.....	390	346	.....	346
Energy supply, R and D activities	159	.....	159	932	.....	932	927	.....	927
Uranium supply and enrichment activities	64	.....	64	646	.....	646	799	.....	799
Fossil energy research and development	28	.....	28	152	.....	152	142	.....	142
Energy conservation	30	.....	30	122	.....	122	98	.....	98
Strategic petroleum reserve	30	.....	30	169	.....	169	222	.....	222
Nuclear waste disposal fund	23	.....	23	123	.....	123	132	.....	132
Other	38	.....	38	189	.....	189	238	.....	238
Total—Energy Programs	452	.....	452	2,723	.....	2,723	2,904	.....	2,904
Power Marketing Administration	75	115	−40	466	544	−79	466	586	−120
Departmental Administration	28	.....	28	186	.....	186	171	.....	171
Proprietary receipts from the public	.....	207	−207	.....	1,046	−1,046	.....	993	−993
Intrabudgetary transactions	−14	.....	−14	−74	.....	−74	−94	.....	−94
Total—Department of Energy	**1,214**	**321**	**893**	**6,771**	**1,591**	**5,180**	**6,691**	**1,580**	**5,111**

Table 5. Outlays of the U.S. Government, February 1990 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, Except Social Security:									
Public Health Service:									
Food and Drug Administration	43	(**)	43	223	1	222	207	1	206
Health Resources and Services Administration:									
Public enterprise funds	−3	.....	−3	2	.....	2	3	.....	3
Health resources and services	149	.....	149	617	.....	617	631	.....	631
Indian Health Service	90	.....	90	442	.....	442	415	.....	415
Centers for Disease Control	85	.....	85	329	.....	329	327	.....	327
National Institutes of Health:									
Cancer Research	95	.....	95	653	.....	653	636	.....	636
Heart, Lung, and Blood Research	75	.....	75	441	.....	441	428	.....	428
Diabetes, Digestive and Kidney Diseases	34	.....	34	205	.....	205	230	.....	230
Neurological Disorders and Stroke	32	.....	32	207	.....	207	229	.....	229
Allergy and Infectious Diseases	48	.....	48	292	.....	292	273	.....	273
General Medical Sciences	44	.....	44	277	.....	277	260	.....	260
Child Health and Human Development	35	.....	35	183	.....	183	166	.....	166
Other research institutes	71	.....	71	401	.....	401	375	.....	375
Research resources	22	.....	22	148	.....	148	161	.....	161
Other	59	.....	59	85	.....	85	9	.....	9
Total—National Institutes of Health	514	.....	514	2,891	.....	2,891	2,768	.....	2,768
Alcohol, Drug Abuse, and Mental Health Administration	198	.....	198	782	.....	782	629	.....	629
Office of Assistant Secretary for Health	6	.....	6	87	.....	87	81	.....	81
Total—Public Health Service	1,081	(**)	1,081	5,372	1	5,371	5,061	1	5,060
Health Care Financing Administration:									
Grants to States for Medicaid	3,171	.....	3,171	15,843	.....	15,843	13,629	.....	13,629
Payments to health care trust funds	2,748	.....	2,748	14,230	.....	14,230	13,656	.....	13,656
Other	−19	.....	−19	15	.....	15	52	.....	52
Federal hospital insurance trust fund:									
Benefit payments	5,429	.....	5,429	26,192	.....	26,192	21,943	.....	21,943
Administrative expenses and construction	88	.....	88	369	.....	369	438	.....	438
Interest on normalized tax transfers	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FHI trust fund	5,517	.....	5,517	26,562	.....	26,562	22,382	.....	22,382
Federal supplementary medical insurance trust fund:									
Benefit payments	2,977	.....	2,977	16,311	.....	16,311	13,798	.....	13,798
Administrative expenses and construction	131	.....	131	487	.....	487	484	.....	484
Total—FSMI trust fund	3,108	.....	3,108	16,798	.....	16,798	14,282	.....	14,282
Federal supplementary medical insurance catastrophic coverage trust fund	.....	.....	.....	51	.....	51	(**)	.....	(**)
Total—Health Care Financing Administration	14,525	.....	14,525	73,498	.....	73,498	64,001	.....	64,001
Social Security Administration:									
Payments to social security trust funds	206	.....	206	1,213	.....	1,213	2,361	.....	2,361
Special benefits for disabled coal miners	74	.....	74	364	.....	364	373	.....	373
Supplemental security income program	1,115	.....	1,115	4,475	.....	4,475	4,204	.....	4,204
Total—Social Security Administration	1,395	.....	1,395	6,052	.....	6,052	6,938	.....	6,938
Family Support Administration:									
Family support payments to States	1,138	.....	1,138	5,128	.....	5,128	4,771	.....	4,771
Low income home energy assistance	177	.....	177	804	.....	804	886	.....	886
Refugee and entrant assistance	48	.....	48	160	.....	160	148	.....	148
Grants to States for special services	29	.....	29	139	.....	139	166	.....	166
Payments to States for family support activities	41	.....	41	73	.....	73	30	.....	30
Interim assistance to States for legalization	33	.....	33	157	.....	157	88	.....	88
Other	7	.....	7	32	.....	32	33	.....	33
Total—Family Support Administration	1,473	.....	1,473	6,493	.....	6,493	6,122	.....	6,122
Human Development Services:									
Social services	344	.....	344	1,222	.....	1,222	1,201	.....	1,201
Human development services	237	.....	237	1,171	.....	1,171	1,024	.....	1,024
Payments to states for foster care and adoption assistance	183	.....	183	628	.....	628	432	.....	432
Total—Human Development Services	764	.....	764	3,021	.....	3,021	2,657	.....	2,657
Office of the Secretary	−16	.....	−16	56	.....	56	42	.....	42
Proprietary receipts from the public	.....	936	−936	.....	5,013	−5,013	.....	4,419	−4,419
Intrabudgetary transactions:									
Payments for health insurance for the aged:									
Federal supplementary medical insurance trust fund	−2,703	.....	−2,703	−14,144	.....	−14,144	−13,565	.....	−13,565

Table 5. Outlays of the U.S. Government, February 1990 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, Except Social Security—Continued									
Payments for tax and other credits:									
Federal hospital insurance trust fund	−46	.....	−46	−86	.....	−86	−91	.....	−91
Other	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of Health and Human Services, Except Social Security	16,474	936	15,538	80,262	5,014	75,248	71,165	4,420	66,745
Department of Health and Human Services, Social Security (OFF BUDGET):									
Federal old-age and survivors insurance trust fund:									
Benefit payments	[1]18,447	.....	18,447	89,090	.....	89,090	83,220	.....	83,220
Administrative expenses and construction	131	.....	131	610	.....	610	747	.....	747
Payment to railroad retirement account	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest expense on interfund borrowings	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest on normalized tax transfers	61	.....	61	417	.....	417	448	.....	448
Total—FOASI trust fund	18,639	.....	18,639	90,117	.....	90,117	84,415	.....	84,415
Federal disability insurance trust fund:									
Benefit payments	[1]2,013	.....	2,013	9,782	.....	9,782	9,125	.....	9,125
Administrative expenses and construction	54	.....	54	318	.....	318	330	.....	330
Payment to railroad retirement account	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest on normalized tax transfers	6	.....	6	40	.....	40	43	.....	43
Total—FDI trust fund	2,074	.....	2,074	10,140	.....	10,140	9,498	.....	9,498
Proprietary receipts from the public	.....	(**)	.....	.....	(**)	.....	.....	(**)	.....
Intrabudgetary transactions[2]	−206	.....	−206	−1,213	.....	−1,213	−2,361	.....	−2,361
Total—Department of Health and Human Services, Social Security (OFF BUDGET)	20,507	(**)	20,507	99,044	(**)	99,044	91,552	.....	91,552
Department of Housing and Urban Development:									
Housing Programs:									
Public enterprise funds:									
Federal Housing Administration fund	582	492	90	2,737	2,531	206	2,953	2,459	494
Housing for the elderly or handicapped fund	19	53	−34	411	257	155	723	515	208
Other	−1	5	−6	3	27	−24	13	34	−21
Rent supplement payments	4	.....	4	20	.....	20	19	.....	19
Homeownership assistance	12	.....	12	50	.....	50	49	.....	49
Rental housing assistance	41	.....	41	254	.....	254	223	.....	223
Rental housing development grants	6	.....	6	44	.....	44	36	.....	36
Low-rent public housing	30	.....	30	414	.....	414	391	.....	391
Public housing grants	95	.....	95	517	.....	517	243	.....	243
College housing grants	1	.....	1	9	.....	9	8	.....	8
Lower income housing assistance	888	.....	888	4,319	.....	4,319	4,051	.....	4,051
Other	1	.....	1	5	.....	5	5	.....	5
Total—Housing Programs	1,680	550	1,129	8,781	2,814	5,967	8,713	3,008	5,705
Public and Indian Housing Programs:									
Payments for operation of low income housing projects	156	.....	156	691	.....	691	600	.....	600
Low-rent public housing—loans and other expenses	22	2	20	255	27	229	392	23	369
Total—Public and Indian Housing	178	2	176	946	27	920	992	23	969
Government National Mortgage Association:									
Management and liquidating functions fund	(**)	(**)	(**)	11	13	−3	3	8	−5
Guarantees of mortgage-backed securities	142	119	22	523	546	−23	294	400	−106
Participation sales fund	.....	.....	.....	.....	.....	.....	(**)	(**)	(**)
Total—Government National Mortgage Association	142	119	22	534	559	−25	297	408	−111
Community Planning and Development:									
Public enterprise fund	5	8	−3	26	50	−24	51	47	4
Community Development Grants	205	.....	205	1,191	.....	1,191	1,240	.....	1,240
Urban development action grants	18	.....	18	112	.....	112	86	.....	86
Rental rehabilitation grants	12	.....	12	79	.....	79	63	.....	63
Other	6	.....	6	33	.....	33	35	.....	35
Total—Community Planning and Development	246	8	238	1,441	50	1,391	1,476	47	1,428

Table 5. Outlays of the U.S. Government, February 1990 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Housig and Urban Development—Continued									
Management and administration	20	.....	20	154	.....	154	145	.....	145
Other	(**)	.....	(**)	7	.....	7	7	.....	7
Total—Department of Housing and Urban Development	**2,265**	**680**	**1,586**	**11,863**	**3,450**	**8,413**	**11,630**	**3,486**	**8,144**
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of lands and resources	1	.....	1	173	.....	173	224	.....	224
Payments in lieu of taxes	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Other	12	.....	12	194	.....	194	159	.....	159
Minerals Management Service	54	.....	54	252	.....	252	257	.....	257
Office of Surface Mining Reclamation and Enforcement	26	.....	26	135	.....	135	140	.....	140
Total—Land and minerals management	94	.....	94	754	.....	754	780	.....	780
Water and science:									
Bureau of Reclamation:									
Construction program	50	15	35	358	46	312	215	15	200
Operation and maintenance	16	.....	16	77	.....	77	34	.....	34
Other	−12	.....	−12	38	.....	38	40	.....	40
Geological Survey	36	.....	36	239	.....	239	225	.....	225
Bureau of Mines	15	1	14	74	10	64	71	10	61
Total—Water and science	106	17	90	785	56	729	585	25	560
Fish and wildlife and parks:									
United States Fish and Wildlife Service	57	.....	57	327	.....	327	332	.....	332
National Park Service	65	.....	65	426	.....	426	450	.....	450
Total—Fish and wildlife and parks	123	.....	123	752	.....	752	782	.....	782
Bureau of Indian Affairs:									
Operation of Indian programs	84	.....	84	470	.....	470	461	.....	461
Indian tribal funds	17	.....	17	144	.....	144	129	.....	129
Other	12	1	12	236	5	231	73	4	69
Total—Bureau of Indian Affairs	113	1	112	850	5	845	664	4	659
Territorial and International Affairs	7	.....	7	210	.....	210	173	.....	173
Departmental offices	13	.....	13	49	.....	49	38	.....	38
Proprietary receipts from the public:									
Receipts from oil and gas leases, national petroleum reserve in Alaska	.....	.....	.....	.....	−1	1	.....	−1	1
Other	.....	85	−85	.....	657	−657	.....	721	−721
Intrabudgetary transactions	(**)	.....	(**)	−115	.....	−115	−3	.....	−3
Total—Department of the Interior	**455**	**102**	**353**	**3,285**	**718**	**2,567**	**3,019**	**749**	**2,270**
Department of Justice:									
Legal activities	118	.....	118	650	.....	650	527	.....	527
Federal Bureau of Investigation	110	.....	110	652	.....	652	652	.....	652
Drug Enforcement Administration	56	.....	56	213	.....	213	214	.....	214
Immigration and Naturalization Service	84	.....	84	442	.....	442	348	.....	348
Federal Prison System	117	4	113	531	23	508	451	20	432
Office of Justice Programs	35	.....	35	189	.....	189	171	.....	171
Other	2	.....	2	143	.....	143	59	.....	59
Total—Department of Justice	**523**	**4**	**519**	**2,819**	**23**	**2,796**	**2,423**	**20**	**2,403**
Department of Labor:									
Employment and Training Administration:									
Training and employment services	258	.....	258	1,357	.....	1,357	1,288	.....	1,288
Community service employment for older Americans	29	.....	29	146	.....	146	132	.....	132
Federal unemployment benefits and allowances	11	.....	11	51	.....	51	62	.....	62
State unemployment insurance and employment service operation	8	.....	8	107	.....	107	1	.....	1
Advances to the unemployment trust fund and other funds	.....	.....	.....	(**)	.....	(**)	7	.....	7
Other	3	.....	3	20	.....	20	29	.....	29

Table 5. Outlays of the U.S. Government, February 1990 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Labor—Continued									
Employment and Training Administration—Continued									
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	1,659	.....	1,659	6,964	.....	6,964	5,496	.....	5,496
State administrative expenses	207	.....	207	985	.....	985	1,061	.....	1,061
Federal administrative expenses	30	.....	30	53	.....	53	60	.....	60
Veterans employment and training	14	.....	14	63	.....	63	64	.....	64
Repayment of advances from the general fund	.....	.....	.....	.....	.....	.....	.....	.....	.....
Railroad unemployment insurance	11	.....	11	37	.....	37	37	.....	37
Other	3	.....	3	76	.....	76	12	.....	12
Total—Unemployment trust fund	1,924	.....	1,924	8,179	.....	8,179	6,730	.....	6,730
Total—Employment and Training Administration	2,233	.....	2,233	9,859	.....	9,859	8,249	.....	8,249
Pension Benefit Guaranty Corporation	60	287	−227	304	533	−230	327	180	147
Employment Standards Administration:									
Salaries and expenses	9	.....	9	67	.....	67	90	.....	90
Special benefits	101	.....	101	−651	.....	−651	−536	.....	−536
Black lung disability trust fund	51	.....	51	251	.....	251	260	.....	260
Other	7	.....	7	40	.....	40	32	.....	32
Occupational safety and health administration	15	.....	15	80	.....	80	98	.....	98
Bureau of Labor Statistics	3	.....	3	69	.....	69	80	.....	80
Other	32	.....	32	172	.....	172	157	.....	157
Proprietary receipts from the public	.....	1	−1	.....	4	−4	.....	3	−3
Intrabudgetary transactions	−35	.....	−35	−115	.....	−115	−107	.....	−107
Total—Department of Labor	**2,476**	**287**	**2,188**	10,075	537	9,538	**8,649**	**183**	**8,466**
Department of State:									
Administration of Foreign Affairs:									
Salaries and expenses	181	.....	181	703	.....	703	655	.....	655
Acquisition and maintenance of buildings abroad	52	.....	52	130	.....	130	116	.....	116
Payment to Foreign Service retirement and disability fund	.....	.....	.....	106	.....	106	108	.....	108
Foreign Service retirement and disability fund	29	.....	29	140	.....	140	132	.....	132
Other	2	.....	2	17	.....	17	17	.....	17
Total—Administration of Foreign Affairs	263	.....	263	1,097	.....	1,097	1,027	.....	1,027
International Organizations and Conferences	56	.....	56	476	.....	476	480	.....	480
Migration and Refugee Assistance	24	.....	24	187	.....	187	151	.....	151
International Narcotics Control	13	.....	13	54	.....	54	27	.....	27
Other	4	.....	4	23	.....	23	44	.....	44
Proprietary receipts from the public	.....	(**)	(**)	.....	1	−1	.....	1	−1
Intrabudgetary transactions	(**)	.....	(**)	−106	.....	−106	−148	.....	−148
Total—Department of State	360	(**)	360	1,730	1	1,729	**1,582**	**1**	**1,581**
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	899	.....	899	5,841	.....	5,841	5,567	.....	5,567
Other	11	.....	11	50	.....	50	41	.....	41
Other programs	6	.....	6	29	.....	29	38	.....	38
Total—Federal Highway Administration	917	.....	917	5,920	.....	5,920	5,646	.....	5,646
National Highway Traffic Safety Administration	22	.....	22	112	.....	112	98	.....	98
Federal Railroad Administration:									
Grants to National Railroad Passenger Corporation	.....	.....	.....	315	.....	315	325	.....	325
Other	9	1	8	−39	15	−54	52	5	46
Total—Federal Railroad Administration	9	1	8	276	15	261	377	5	372

Table 5. Outlays of the U.S. Government, February 1990 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Transportation—Continued									
Urban Mass Transportation Administration:									
Formula grants	217	.....	217	969	.....	969	847	.....	847
Discretionary grants	55	.....	55	349	.....	349	333	.....	333
Other	39	.....	39	287	.....	287	218	.....	218
Federal Aviation Administration:									
Operations	201	.....	201	1,204	.....	1,204	1,199	.....	1,199
Other	(**)	.....	(**)	1	14	−13	(**)	1	−1
Airport and airway trust fund:									
Grants-in-aid for airports	73	.....	73	513	.....	513	459	.....	459
Facilities and equipment	140	.....	140	535	.....	535	325	.....	325
Research, engineering and development	12	.....	12	57	.....	57	61	.....	61
Operations	68	.....	68	333	.....	333	193	.....	193
Total—Airport and airway trust fund	293	.....	293	1,437	.....	1,437	1,037	.....	1,037
Total—Federal Aviation Administration	494	.....	494	2,643	14	2,628	2,236	1	2,235
Coast Guard:									
Operating expenses	160	.....	160	807	.....	807	786	.....	786
Acquisition, construction, and improvements	36	.....	36	120	.....	120	126	.....	126
Retired pay	32	.....	32	168	.....	168	156	.....	156
Other	17	(**)	17	99	2	97	83	3	80
Total—Coast Guard	245	(**)	245	1,193	2	1,191	1,151	3	1,148
Maritime Administration	63	36	27	305	132	173	244	162	82
Other	3	(**)	2	49	5	44	51	5	46
Proprietary receipts from the public	.....	(**)	(**)	.....	4	−4	.....	2	−2
Intrabudgetary transactions	−1	.....	−1	−6	.....	−6	−8	.....	−8
Total—Department of Transportation	**2,064**	**37**	**2,027**	**12,096**	**172**	**11,923**	**11,193**	**178**	**11,015**
Department of the Treasury:									
Departmental Offices:									
Exchange stabilization fund	−133	3	−135	−631	12	−643	−534	17	−551
Other	8	.....	8	48	.....	48	47	.....	47
Financial Management Service:									
Salaries and expenses	21	.....	21	98	.....	98	102	.....	102
Payment to the resolution funding corporation	.....	.....	.....	.....	.....	.....	.....	.....	.....
Claims, Judgements, and Relief Acts	32	.....	32	141	.....	141	211	.....	211
Other	4	.....	4	61	.....	61	136	.....	136
Total—Financial Management Service	56	.....	56	301	.....	301	448	.....	448
Federal Financing Bank	−114	.....	−114	135	.....	135	390	.....	390
Bureau of Alcohol, Tobacco and Firearms:									
Salaries and expenses	19	.....	19	107	.....	107	98	.....	98
Internal Revenue collections for Puerto Rico	14	.....	14	104	.....	104	139	.....	139
United States Customs Service	82	.....	82	668	.....	668	600	.....	600
Bureau of Engraving and Printing	24	.....	24	24	.....	24	1	.....	1
United States Mint	8	.....	8	29	.....	29	65	.....	65
Bureau of the Public Debt	19	.....	19	69	.....	69	94	.....	94
Internal Revenue Service:									
Administration and Management	10	.....	10	29	.....	29	40	.....	40
Processing tax returns and assistance	111	.....	111	713	.....	713	754	.....	754
Tax Law Enforcement	251	.....	251	1,445	.....	1,445	1,444	.....	1,444
Payment where earned income credit exceeds liability for tax	931	.....	931	975	.....	975	658	.....	658
Refunding internal revenue collections, interest	146	.....	146	708	.....	708	764	.....	764
Other	(**)	1	(**)	4	6	−2	2	1	(**)
Total—Internal Revenue Service	1,448	1	1,448	3,874	6	3,868	3,662	1	3,661

Table 5. Outlays of the U.S. Government, February 1990 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury—Continued									
United States Secret Service	29	.....	29	168	.....	168	162	.....	162
Comptroller of the Currency	18	5	14	106	126	−20	88	122	−34
Office of Thrift Supervision	6	4	2	30	99	−69	.....	.....	.....
Interest on the public debt:									
Public issues (accrual basis)	16,028	.....	16,028	80,371	.....	80,371	74,857	.....	74,857
Special issues (cash basis)	1,287	.....	1,287	31,357	.....	31,357	25,637	.....	25,637
Total—Interest on the public debt	17,315	.....	17,315	111,727	.....	111,727	100,493	.....	100,493
Other	3	.....	3	18	.....	18	16	.....	16
Proprietary receipts from the public	.....	641	−641	.....	1,703	−1,703	.....	1,995	−1,995
Receipts from off-budget Federal entities	−67	.....	−67	−456	.....	−456	−491	.....	−491
Intrabudgetary transactions	−327	.....	−327	−6,372	.....	−6,372	−5,973	.....	−5,973
Total—Department of the Treasury	**18,411**	**653**	**17,758**	**109,949**	**1,947**	**108,002**	**99,306**	**2,136**	**97,170**
Department of Veterans Affairs:									
Veterans Benefits Administration:									
Public Enterprise Funds:									
Loan guaranty revolving fund	189	63	126	1,012	671	341	1,043	679	364
Other	18	24	−6	98	132	−33	99	127	−27
Compensation and pensions	1,352	.....	1,352	5,201	.....	5,201	5,650	.....	5,650
Readjustment benefits	33	.....	33	229	.....	229	303	.....	303
Post-Vietnam-era veterans education account	21	.....	21	98	.....	98	130	.....	130
Insurance Funds:									
National service life	101	.....	101	478	.....	478	462	.....	462
United States government life	2	.....	2	13	.....	13	13	.....	13
Veterans special life	9	4	6	46	81	−35	42	78	−36
Other	4	.....	4	−3	.....	−3	−10	.....	−10
Total—Veterans Benefits Administration	1,732	91	1,641	7,172	884	6,288	7,733	884	6,849
Veterans Health Services and Research Administration:									
Medical care	886	.....	886	4,713	.....	4,713	4,368	.....	4,368
Other	38	17	21	213	97	116	229	94	135
Departmental Administration:									
General operating expenses	44	.....	44	364	.....	364	327	.....	327
Construction projects	51	.....	51	274	.....	274	280	.....	280
Other	18	.....	18	83	.....	83	31	.....	31
Proprietary receipts from the public:									
National service life	.....	30	−30	.....	162	−162	.....	165	−165
United States government life	.....	(**)	(**)	.....	(**)	(**)	.....	(**)	(**)
Other	.....	36	−36	.....	170	−170	.....	178	−178
Intrabudgetary transactions	−4	.....	−4	−83	.....	−83	−99	.....	−99
Total—Department of Veterans Affairs	**2,763**	**174**	**2,590**	**12,736**	**1,313**	**11,423**	**12,869**	**1,321**	**11,548**
Environmental Protection Agency:									
Salaries and expenses	62	.....	62	346	.....	346	337	.....	337
Abatement, control, and compliance	43	.....	43	221	.....	221	205	.....	205
Construction grants	147	.....	147	878	.....	878	875	.....	875
Hazardous substance superfund	83	.....	83	448	.....	448	383	.....	383
Other	24	1	23	121	10	111	242	1	241
Proprietary receipts from the public	.....	7	−7	.....	51	−51	.....	28	−28
Intrabudgetary transactions	.....	.....	.....	.....	.....	.....	−150	.....	−150
Total—Environmental Protection Agency	360	8	352	**2,014**	61	**1,954**	**1,893**	29	**1,864**
General Services Administration:									
Real property activities	103	.....	103	−398	.....	−398	−385	.....	−385
Personal property activities	−28	.....	−28	−34	.....	−34	−98	.....	−98
Information Resources Management Service	24	.....	24	−108	.....	−108	−42	.....	−42
Federal property resources activities	1	.....	1	4	.....	4	4	.....	4
General activities	13	.....	13	69	.....	69	69	.....	69
Proprietary receipts from the public	.....	1	−1	.....	21	−21	.....	31	−31
Other	.....	−9	9	.....	−2	2	.....	−2	2
Total—General Services Administration	113	−7	121	−466	19	−485	−452	29	−481

Table 5. Outlays of the U.S. Government, February 1990 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
National Aeronautics and Space Administration:									
Research and development	341	.....	341	1,896	.....	1,896	1,422	.....	1,422
Space flight, control, and data communications	405	.....	405	2,176	.....	2,176	2,136	.....	2,136
Construction of facilities	12	.....	12	79	.....	79	85	.....	85
Research and program management	165	.....	165	840	.....	840	779	.....	779
Other	1	.....	1	3	.....	3	−15	.....	−15
Total—National Aeronautics and Space Administration	**923**	**.....**	**923**	**4,994**	**.....**	**4,994**	**4,407**	**.....**	**4,407**
Office of Personnel Management:									
Government payment for annuitants, employees health benefits	238	.....	238	926	.....	926	845	.....	845
Payment to civil service retirement and disability fund	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Civil service retirement and disability fund	2,593	.....	2,593	12,667	.....	12,667	11,728	.....	11,728
Employees health benefits fund	862	983	−121	4,200	4,541	−341	3,497	3,918	−421
Employees life insurance fund	97	300	−202	433	893	−461	439	867	−429
Retired employees health benefits fund	1	1	.....	5	5	.....	5	5	.....
Other	11	.....	11	83	.....	83	73	.....	73
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Other	−3	.....	−3	−15	.....	−15	−12	.....	−12
Total—Office of Personnel Management	**3,799**	**1,283**	**2,516**	**18,299**	**5,439**	**12,860**	**16,573**	**4,790**	**11,783**
Small Business Administration:									
Public enterprise funds:									
Business loan and investment fund	61	60	2	367	345	22	407	353	54
Disaster loan fund	61	39	22	297	232	64	156	268	−112
Other	(**)	1	(**)	13	9	4	9	8	1
Other	32	(**)	32	161	(**)	160	134	.....	134
Total—Small Business Administration	**155**	**100**	**55**	**838**	**587**	**251**	**705**	**629**	**76**
Other independent agencies:									
Action	27	.....	27	72	.....	72	62	.....	62
Board for International Broadcasting	12	.....	12	78	.....	78	79	.....	79
Corporation for Public Broadcasting	9	.....	9	229	.....	229	228	.....	228
District of Columbia:									
Federal payment	.....	.....	.....	538	.....	538	521	.....	521
Other	.....	2	−2	9	41	−32	.....	34	−34
Equal Employment Opportunity Commission	13	.....	13	75	.....	75	81	.....	81
Export-Import Bank of the United States	60	80	−20	647	852	−205	736	924	−187
Federal Communications Commission	7	1	6	45	8	37	44	40	3
Federal Deposit Insurance Corporation:									
Bank Insurance Fund	[3]1,605	1,347	258	5,291	4,350	941	5,446	5,902	−456
FSLIC Resolution Fund	519	9	510	3,839	1,545	2,294	12,956	3,593	9,363
Savings Association Insurance Fund	2	2	.....	2	4	−2	.....	.....	.....
Federal Emergency Management Agency:									
Public Enterprise Funds	71	14	57	402	91	312	33	164	−131
Disaster Relief	94	.....	94	924	.....	924	34	.....	34
Salaries and expenses	14	.....	14	58	.....	58	62	.....	62
Emergency management and planning assistance	31	.....	31	123	.....	123	118	.....	118
Emergency food and shelter program	18	.....	18	49	.....	49	52	.....	52
Federal Housing Finance Board	1	(**)	1	17	7	10	28	29	−1
Federal Trade Commission	3	.....	3	24	.....	24	27	.....	27
Interstate Commerce Commission	3	.....	3	19	.....	19	20	.....	20
Legal Services Corporation	47	.....	47	129	.....	129	102	.....	102
National Archives and Records Administration	18	.....	18	63	.....	63	60	.....	60
National Credit Union Administration:									
Central liquidity facility	28	27	1	96	102	−6	102	109	−6
Credit union share insurance fund	−9	4	−13	57	127	−70	136	139	−3
Other	2	(**)	2	−23	(**)	−24	−20	1	−21

Table 5. Outlays of the U.S. Government, February 1990 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Other independent agencies—Continued									
National Endowment for the Arts	14	.....	14	71	.....	71	67	.....	67
National Endowment for the Humanities	9	.....	9	48	.....	48	51	.....	51
National Labor Relations Board	9	.....	9	60	.....	60	58	.....	58
National Science Foundation	136	.....	136	719	.....	719	642	.....	642
Nuclear Regulatory Commission	29	3	27	162	11	151	152	.....	152
Panama Canal Commission	36	36	.....	196	190	7	212	184	28
Postal Service:									
Public Enterprise Funds (OFF-BUDGET)	2,497	[4]2,804	−307	13,721	14,283	−562	12,570	13,630	−1,060
Payment to the Postal Service Fund	.....	.....	.....	263	.....	263	218	.....	218
Railroad Retirement Board:									
Federal windfall subsidy	28	.....	28	141	.....	141	145	.....	145
Federal payments to the railroad retirement accounts	(**)	.....	(**)	104	.....	104	151	.....	151
Milwaukee railroad restructuring, administration	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Rail Industry Pension Fund:									
Benefit payments	.....	.....	.....	.....	.....	.....	.....	.....	.....
Advances from FOASI fund	−80	.....	−80	−387	.....	−387	−364	.....	−364
OASI certifications	80	.....	80	386	.....	386	364	.....	364
Administrative expenses	6	.....	6	25	.....	25	20	.....	20
Interest on refunds and taxes	(**)	.....	(**)	56	.....	56	1	.....	1
Supplemental annuity pension fund	219	.....	219	1,082	.....	1,082	1,033	.....	1,033
Other	(**)	.....	(**)	1	.....	1	1	.....	1
Intrabudgetary Transactions:									
Social security equivalent benefit account	360	.....	360	1,737	.....	1,737	1,676	.....	1,676
Payments from other funds to railroad retirement trust funds	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	.....	.....	.....	−168	.....	−168	−149	.....	−149
Total—Railroad Retirement Board	612	.....	612	2,976	.....	2,976	2,880	.....	2,880
Resolution Trust Corporation	2,346	.....	2,346	14,011	9,527	4,484	.....	.....	.....
Securities and Exchange Commission	12	3	9	60	7	52	59	.....	59
Smithsonian Institution	24	.....	24	121	.....	121	116	.....	116
Tennessee Valley Authority	423	485	−62	[5]2,711	2,902	−191	2,241	2,218	23
United States Information Agency	78	.....	78	373	(**)	373	377	(**)	377
Other	44	2	42	482	27	455	463	28	434
Total—Other independent agencies	**8,845**	**4,819**	**4,026**	**48,739**	**34,075**	**14,664**	**41,013**	**26,994**	**14,019**
Undistributed offsetting receipts:									
Other Interest	.....	.....	.....	.....	(**)	(**)	.....	(**)	(**)
Employer share, employee retirement:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
The Judiciary:									
Judicial survivors annuity fund	.....	.....	.....	.....	.....	.....	.....	.....	.....
Department of Defense—Civil:									
Military retirement fund	−1,355	.....	−1,355	−6,654	.....	−6,654	−7,456	.....	−7,456
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund (OFF-BUDGET):									
Federal employer contributions	−408	.....	−408	−1,779	.....	−1,779	−1,605	.....	−1,605
Payments for military service credits	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal disability insurance trust fund (OFF-BUDGET):									
Federal employer contributions	−44	.....	−44	−181	.....	−181	−154	.....	−154
Payments for military service credits	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal hospital insurance trust fund:									
Federal employer contributions	−178	.....	−178	−806	.....	−806	−755	.....	−755
Payments for military service credits	.....	.....	.....	.....	.....	.....	.....	.....	.....
Department of State:									
Foreign Service retirement and disability fund	−9	.....	−9	−33	.....	−33	−26	.....	−26
Office of Personnel Management:									
Civil Service retirement and disability fund	−620	.....	−620	−3,123	.....	−3,123	−2,834	.....	−2,834
Total—Employer share, employee retirement	−2,613	.....	−2,613	−12,575	.....	−12,575	−12,830	.....	−12,830

Table 5. Outlays of the U.S. Government, February 1990 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund	−3	.....	−3	−6	.....	−6	−7	.....	−7
Department of Defense—Civil:									
Education benefits fund	−12	.....	−12	−32	.....	−32	−27	.....	−27
Military retirement fund	−147	.....	−147	−3,446	.....	−3,446	−2,674	.....	−2,674
Soldiers' and Airmen's Home permanent fund	.....	.....	.....	1	.....	1	−4	.....	−4
Corps of Engineers	(**)	.....	(**)	−12	.....	−12	(**)	.....	(**)
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund (OFF-BUDGET)	−161	.....	−161	−6,947	.....	−6,947	−4,578	.....	−4,578
Federal disability insurance trust fund (OFF-BUDGET)	−24	.....	−24	−409	.....	−409	−353	.....	−353
Federal hospital insurance trust fund	−36	.....	−36	−3,821	.....	−3,821	−3,044	.....	−3,044
Federal hospital insurance catastrophic coverage reserve trust fund	.....	.....	.....	−19	.....	−19	.....	.....	.....
Federal supplementary medical insurance trust fund	−32	.....	−32	−603	.....	−603	−418	.....	−418
Federal supplementary medical insurance catastrophic coverage trust fund	.....	.....	.....	−46	.....	−46	(**)	.....	(**)
Department of Labor:									
Unemployment trust fund	−109	.....	−109	−2,046	.....	−2,046	−1,586	.....	−1,586
Department of State:									
Foreign Service retirement and disability fund	(**)	.....	(**)	−213	.....	−213	−194	.....	−194
Department of Transportation:									
Airport and airway trust fund	−4	.....	−4	−600	.....	−600	−479	.....	−479
Oil spill liability trust fund	.....	.....	.....	.....	.....	.....	.....	.....	.....
Highway trust fund	−6	.....	−6	−728	.....	−728	−552	.....	−552
Department of Veterans Affairs:									
United States government life insurance fund	(**)	.....	(**)	−7	.....	−7	−8	.....	−8
National service life insurance fund	−1	.....	−1	−517	.....	−517	−504	.....	−504
Environmental Protection Agency:									
Other	(**)	.....	(**)	−1	.....	−1	−16	.....	−16
Post-closure liability trust fund	.....	.....	.....	(**)	.....	(**)	(**)	.....	(**)
National Aeronautics and Space Administration	(**)	.....	(**)	−1	.....	−1	(**)	.....	(**)
Office of Personnel Management fund:									
Civil Service retirement and disability fund	−161	.....	−161	−10,115	.....	−10,115	−9,320	.....	−9,320
Independent agencies:									
Railroad Retirement Board:									
Railroad retirement account	−135	.....	−135	−293	.....	−293	−314	.....	−314
Other	−17	.....	−17	−45	.....	−45	−29	.....	−29
Total—Interest received by trust funds	−848	.....	−848	−29,907	.....	29,907	−24,106	.....	−24,106
Unrealized Discount on trust fund investments	5	.....	5	−28	.....	−28	−17	.....	−17
Rents and Royalties on the Outer Continental Shelf lands	.....	271	−271	.....	1,263	−1,263	.....	1,161	−1,161
Total—Undistributed offsetting receipts	**−3,456**	**271**	**−3,727**	**−42,509**	**1,263**	**−43,772**	**−36,953**	**1,161**	**−38,115**
Total outlays	**113,769**	**12,181**	**101,588**	**562,911**	**71,916**	**[6]490,995**	**528,747**	**63,336**	**[6]465,410**
Total On-Budget	**91,402**	**9,377**	**82,025**	**459,462**	**57,633**	**401,829**	**431,314**	**49,706**	**381,608**
Total Off-Budget	**22,367**	**2,804**	**19,563**	**103,449**	**14,283**	**89,166**	**97,432**	**13,630**	**83,802**
Total Surplus (+) or Deficit (−)			**−36,417**			**[6]−97,518**			**[6]−92,650**
Total On-Budget			**−37,892**			**−112,289**			**−110,769**
Total Off-Budget			**+1,474**			**+14,771**			**+18,119**

MEMORANDUM

Receipts offset against outlays [$ millions]

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	15,539	15,109
Receipts from off-budget Federal entities	456	491
Intrabudgetary transactions	75,042	69,156
Total receipts offset against outlays	91,038	84,756

[1] Includes the first of two phases of repayments of amounts deducted incorrectly for the Catastrophic and Medicare programs. Repayments totaled $292 million (OASI: $272 million; DI: $19 million.)

[2] Includes FICA and SECA tax credits, non-contributary military service credits, special benefits for the aged, and credit for unnegotiated OASI benefit checks.

[3] Includes $1,153 million of notes issued in lieu of cash payments.

[4] The Postal Service figure represents reporting for the full calendar month of February and is partially estimated. This estimate includes $736 million for postal money orders between February 10th and 28th.

[5] Includes a net adjustment of −$87 million in October, $787 million in November, $133 million in December and $500 million in January made by the Tennessee Valley Authority previously reported as expenditure transaction instead of non expenditure.

[6] The receipt, outlay and deficit figures differ from the 1991 Budget released by the Office of Management and Budget on January 29, 1990 by a net of $47 million due mainly to revisions data following the release of the Final September 1989 Monthly Treasury Statement.

... No transactions.

(**) Less than $500,000.

Note: Details may not add to totals due to rounding.

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, February 1990 and Other Periods

[$ millions]

Assets and Liabilities Directly Related to Budget and Off-budget Activity	Net Transactions (−) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Liability accounts						
Borrowing from the public:						
Public debt securities, issued under general financing authorities:						
Obligations of the United States, issued by:						
United States Treasury	19,770	136,924	120,663	2,842,432	2,959,586	2,979,356
Federal Financing Bank	.....	.....	.....	15,000	15,000	15,000
Total public debt securities	19,770	136,924	120,663	2,857,432	2,974,586	2,994,356
Agency securities, issued under special financing authorities (See Schedule B. For other agency borrowing, see Schedule C)	1,157	[1]7,792	10,333	23,680	[1]30,314	31,471
Total federal securities	20,927	144,716	130,996	2,881,112	3,004,900	3,025,827
Deduct:						
Federal securities held as investments of government accounts (See Schedule D)	−2,706	[2]−46,021	−52,616	−676,842	[2]−720,157	−722,863
Total borrowing from the public	18,221	98,695	78,381	2,204,270	2,284,743	2,302,965
Plus premium on public debt securities	(**)	232	−15	607	839	838
Less discount on public debt securities	−107	7,729	870	16,055	23,891	23,784
Total borrowing from the public less premium & discount	18,328	91,198	77,496	2,188,821	2,261,691	2,280,019
Accrued interest payable to the public	−9,285	−10,854	−5,496	40,747	39,177	29,892
Allocations of special drawing rights	−43	181	152	6,270	6,495	6,452
Deposit funds	267	−1,665	441	9,312	7,380	7,647
Miscellaneous liability accounts (includes checks outstanding etc.)	1,189	−4,336	−2,059	11,222	5,698	6,887
Total liability accounts	**10,456**	**74,523**	**70,534**	**2,256,373**	**2,320,440**	**2,330,896**
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash:[3]						
Federal Reserve account	−6,540	−6,839	−6,725	13,452	13,153	6,613
Tax and loan note accounts	−18,922	−14,545	−12,847	27,521	31,899	12,976
Balance	−25,462	−21,384	−19,572	40,973	45,051	19,589
Special drawing rights:						
Total holdings	175	729	580	9,487	10,041	10,216
SDR certificates issued to Federal Reserve Banks	.....	.....	.....	−8,518	−8,518	−8,518
Balance	175	729	580	969	1,523	1,698
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments	.....	.....	.....	19,699	19,699	19,699
Maintenance of value adjustments	−157	663	557	3,233	4,053	3,896
Letter of credit issued to IMF	−105	−15	−435	−14,336	−14,246	−14,351
Dollar deposits with the IMF	−5	7	−3	−65	−53	−58
Receivable/payable (−) for interim maintenance of value adjustments	98	−405	−325	179	−324	−226
Balance	−169	250	−206	8,711	9,130	8,961
Loans to International Monetary Fund	−17	−47	−78	74	43	27
Other cash and monetary assets	2,165	5,554	−202	9,598	12,987	15,152
Total cash and monetary assets	−23,308	−14,899	−19,478	60,325	68,735	45,427
Miscellaneous asset accounts	−2,608	−7,861	−2,335	8,460	3,207	599
Total asset accounts	**−25,916**	**−22,759**	**−21,813**	**68,785**	**71,942**	**46,026**
Excess of liabilities (+) or assets (−)	**36,372**	**97,282**	**92,347**	**2,187,587**	**2,248,499**	**2,284,871**
Transactions not applied to current year's surplus or deficit (See Schedule A for details)	45	235	303	.....	190	235
Total budget and off-budget federal entities [Financing of deficit (+) or disposition of surplus (−)]	**36,417**	**97,517**	**92,650**	**2,187,587**	**2,248,688**	**2,285,106**

[1] Includes an adjustment for public power bonds issued by Tennessee Valley Authority for $4 billion in October and $4 billion in November.

[2] Includes an adjustment for $8 billion of investments in Public debt securities by Tennessee Valley Authority for $4 billion in October, $3 billion in November and $500 million redemption in January.

[3] Major sources of information used to determine Treasury's operating cash include the Daily Balance Wires from Federal Reserve Banks, reporting from the Bureau of Public Debt, electronic transfers through the Treasury Financial Communications System and reconciling wires from Internal Revenue Service Centers. Operating cash is presented on a modified cash basis, deposits are reflected as received and withdrawals are reflected as processed.

... No transactions.

Note: Details may not add to totals due to rounding.

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, February 1990 and Other Periods

[$ millions]

Classification	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period	2,248,499	2,187,587	2,036,254
Adjustments during current fiscal year for changes in composition of unified budget:			
Classification of FSLIC securities as budgetary transactions	.....	.....	.....
Reclassification of Federal Retirement Thrift Investment Board to a Nonbudgetary Status	.....	.....	.....
Reclassification of Veterans Affairs Canteen Service Revolving fund outlays to investments in Public Debt Securities	.....	.....	−32
Adjustment to gains and deficiencies on exchange transactions previously written off	.....	.....	44
Excess of liabilities beginning of period (current basis)	2,248,499	2,187,587	2,036,266
Budget surplus (−) or deficit:			
Based on composition of unified budget in prior fiscal year	36,417	97,518	92,650
Changes in composition of unified budget	.....	.....	.....
Total surplus (−) or deficit (Table 2)	36,417	97,518	92,650
Total—on-budget (Table 2)	37,892	112,289	110,769
Total—off-budget (Table 2)	−1,474	−14,771	−18,119
Transactions not applied to current year's surplus or deficit:			
Seigniorage	−42	−227	−262
Increment on gold	.....	.....	.....
Proceeds from currency	.....	.....	.....
Proceeds from sales of loan assets with recourse	.....	.....	−25
Profit on sale of gold	.....	.....	.....
Net gain (−)/loss for IMF loan valuation adjustment	−3	−8	−15
Total—transactions not applied to current year's surplus or deficit	−45	−235	−303
Excess of liabilities close of period	**2,284,871**	**2,284,871**	**2,128,613**

Table 6. Schedule B—Securities issued by Federal Agencies Under Special Financing Authorities, February 1990 and Other Periods

[$ millions)

Classification	Net Transactions (−) denotes net reduction of liability accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank of the United States	.....	.....	.....	(**)	(**)	(**)
Federal Deposit Insurance Corporation:						
Bank Insurance Fund	[1]1,153	153	992	3,130	2,130	3,283
FSLIC Resolution Fund	−38	−347	9,303	18,598	18,289	18,251
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages	(**)	(**)	−3	7	7	7
Department of Housing and Urban Development:						
Federal Housing Administration	42	−15	45	295	239	280
Department of the Interior:						
Bureau of Land Management	.....	.....	.....	13	13	13
Department of Transportation:						
Coast Guard:						
Family housing mortgages	.....	.....	.....	(**)	(**)	(**)
Obligations not guaranteed by the United States, issued by:						
Department of Defense:						
Homeowners assistance mortgages	(**)	1	−3	6	6	7
Independent agencies:						
Postal Service	.....	.....	.....	250	250	250
Tennessee Valley Authority	.....	[2]8,000	.....	1,380	9,380	9,380
Total agency securities	**1,157**	**7,792**	**10,333**	**23,680**	**30,314**	**31,471**

[1]Represents notes issued in lieu of cash payments.
[2]Represents an adjustment for public power bonds issued by Tennessee Valley Authority for $4 billion in October and $4 billion in November.

....No transactions.
(**)Less than $500,000.
Note: Details may not add to totals due to rounding.

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, February 1990 and Other Periods

[$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:						
Funds Appropriated to the President:						
Guaranty Reserve Fund	.....	26	293	447	473	473
Housing and Other Credit Guarantee Program, AID	8	8	5	58	58	66
Department of Agriculture:						
Commodity Credit Corporation	−234	514	458	13,707	14,455	14,220
Farmers Home Administration:						
Agriculture Credit Insurance Fund	.....	−3,670	−2,105	12,595	8,925	8,925
Rural Development Insurance Fund	.....	−1,260	−1,270	3,646	2,386	2,386
Rural Housing Insurance Fund	.....	−2,115	−2,890	6,041	3,926	3,926
Federal Crop Insurance Corporation:						
Federal Crop Insurance Corporation Fund	.....	.....	.....	113	113	113
Rural Electrification Administration:						
Rural Communication Development Fund	.....	.....	.....	25	25	25
Rural Electrification and Telephone Revolving Fund	.....	213	43	7,865	8,078	8,078
Rural Telephone Bank	.....	.....	.....	759	759	759
Department of Education:						
College Housing and Academic Facilities Fund	.....	36	.....	31	67	67
College Housing Loans	.....	.....	−23	921	921	921
Department of Energy:						
Bonneville Power Administration	.....	50	−60	1,794	1,844	1,844
Department of Housing and Urban Development:						
Housing Programs:						
Federal Housing Administration Fund	100	425	62	4,451	4,776	4,876
Housing for the Elderly or Handicapped	.....	170	250	6,681	6,851	6,851
Public and Indian Housing:						
Low-Rent Public Housing	50	−1,500	150	1,650	100	150
Department of the Interior:						
Bureau of Mines, Helium Fund	.....	.....	.....	252	252	252
Department of Justice:						
Federal Prison Industries, Incorporated	.....	.....	20	20	20	20
Department of Transportation:						
Federal Aviation Administration:						
Aircraft Purchase Loan Guarantee Program	.....	.....	.....	1	1	1
Federal Railroad Administration:						
Railroad Rehabilitation and Improvement Financing Fund	.....	.....	89	.....	.....	.....
Settlements of Railroad Litigation	.....	.....	.....	3	3	3
Regional Rail Reorganization Program	.....	−95	−89	95	.....	.....
Department of the Treasury:						
Federal Financing Bank Revolving Fund	−696	−2,520	−4,027	121,087	119,263	118,567
Veterans Administration:						
Direct Loan Revolving Fund	.....	.....	.....	1,730	1,730	1,730
Other Independent Agencies:						
Federal Emergency Management Agency:						
National Insurance Development Fund	.....	6	4	123	129	129
Federal Deposit Insurance Corporation:						
FSLIC Resolution Fund	.....	−1	.....	36	36	35
Pennsylvania Avenue Development Corporation:						
Land Acquisition and Development Fund	.....	12	.....	50	63	62
Railroad Retirement Board:						
Railroad Retirement Account	.....	.....	.....	2,128	2,128	2,128
Social Security Equivalent Benefit Account	217	1,082	1,051	2,335	3,200	3,417
Smithsonian Institution:						
John F. Kennedy Center Parking Facilities	.....	.....	.....	20	20	20
Tennessee Valley Authority	.....	.....	.....	150	150	150
Total agency borrowing from the Treasury financed through the issue of public debt securities	−555	−8,616	−8,038	188,814	180,753	180,198

February 1990 and Other Periods—Continued

[$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Federal Financing Bank:						
Funds Appropriated to the President:						
Foreign military sales	−1	−145	−4,280	10,189	10,045	10,044
Overseas Private Investment Corporation	.....	.....	.....	.....	.....	.....
Department of Agriculture:						
Rural Electrification Administration	6	−168	−29	23,458	23,283	23,290
Farmers Home Administration:						
Agriculture Credit Insurance Fund	−645	−645	.....	23,665	23,665	23,020
Rural Development Insurance Fund	15	165	.....	25,971	26,121	26,136
Rural housing Insurance Fund	.....	.....	.....	3,675	3,675	3,675
Department of the Navy	.....	−48	−38	1,721	1,672	1,672
Department of Education:						
Student Loan Marketing Association	.....	−30	.....	4,910	4,880	4,880
Department of Energy	.....	.....	(**)	.....	.....	.....
Department of Health and Human Services, Except Social Security:						
Medical Facilities Guarantee and Loan Fund	.....	5	(**)	168	173	173
Department of Housing and Urban Development:						
Low Rent Housing Loans and Other Expenses	.....	−45	−42	1,995	1,951	1,951
Community Development Grants	−8	−19	−3	283	272	264
Department of Interior:						
Territorial and International Affairs	.....	−1	(**)	57	56	56
Department of Transportation:						
Grants to National Railroad Passenger Corporation	(**)	−13	−3	37	24	24
General Services Administration:						
Federal Buildings Fund	.....	−5	−4	378	373	373
National Aeronautics and Space Administration:						
Space Flight, Control and Data Communications	.....	101	96	995	1,096	1,096
Small Business Administration:						
Business Loan and Investment Fund	−6	−78	−60	1,368	1,296	1,290
Independent Agencies:						
Export-Import Bank of the United States	.....	−5	70	10,984	10,979	10,979
National Credit Union Administration	1	−6	−6	111	104	105
Postal Service	.....	.....	300	6,195	6,195	6,195
Tennessee Valley Authority	−59	−1,589	−27	19,762	18,232	18,173
Washington Metropolitan Transit Authority	.....	.....	.....	177	177	177
Total borrowing from the Federal Financing Bank	**−696**	**−2,525**	**4,027**	**136,099**	**134,270**	**133,573**

... No transactions.

Note: This table includes lending by the Federal Financing Bank accomplished by the purchase of agency financial assets, by the acquisition of agency debt securities, and by direct loans on behalf of an agency. The Federal Financing Bank borrows from Treasury and issues its own securities and in turn may loan these funds to agencies in lieu of agencies borrowing directly through Treasury or issuing their own securities.

Note: Details may not add to totals due to rounding.

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, February 1990 and Other Periods

[$ millions]

Classification	Net Purchases or Sales (−)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Federal funds:						
Department of Agriculture	−1	−2	(**)	12	11	10
Department of Commerce	2	−6	4	19	12	14
Deepartment of Energy	53	215	212	2,129	2,292	2,345
Department of Health and Human Services	−5	13	.....	5	23	18
Department of Housing and Urban Development:						
Federal Housing Administration:						
Federal Housing Administration fund:						
Public debt securities	−33	216	−60	6,092	6,342	6,309
Government National Mortgage Association:						
Management and liquidating functions fund:						
Public debt securities	(**)	3	30	3	6	6
Agency securities	.....	.....	.....	65	65	65
Guarantees of mortgage-backed securities:						
Public debt securities	−31	7	89	1,596	1,635	1,604
Agency securities	1	8	19	72	79	80
Other	(**)	32	−31	76	108	108
Department of the Interior:						
Public debt securities	1	−2	−34	1,077	1,074	1,075
Department of Labor	238	242	−157	918	922	1,160
Department of Transportation	94	125	14	536	568	661
Department of the Treasury	210	−293	−338	1,179	676	887
Department of Veterans Affairs:						
Veterans reopened insurance fund	−3	20	20	655	678	675
Canteen Service Revolving Fund	1	1	3	40	40	41
Guaranty and Indemnity Fund	11	11	.....	.....	.....	11
Independent agencies:						
Export-Import Bank of the United States	20	204	262	67	251	271
Federal Emergency Management Agency:						
National Insurance development fund	−273	−273	16	499	499	226
Federal Deposit Insurance Corporation:						
Bank Insurance Fund	926	−746	.....	2,216	543	1,469
FSLIC Resolution Fund:						
Public debt securities	44	−1,456	−51	1,839	339	383
Savings Association Insurance Fund	1	102	.....	.....	101	102
Postal Service	153	1,375	2,088	4,420	5,642	5,794
National Credit Union Administration	11	95	24	1,847	1,931	1,942
Other	50	[1]6,796	65	2,128	8,874	8,924
Total public debt securities	1,468	6,680	2,155	27,355	32,567	34,034
Total agency securities	1	8	19	138	144	146
Total Federal funds	**1,469**	**6,688**	**2,174**	**27,492**	**32,711**	**34,180**
Trust funds:						
Legislative Branch:						
United States Tax Court	(**)	(**)	(**)	3	3	3
Library of Congress	.....	(**)	(**)	3	3	3
Other	(**)	3	7	20	23	23
The Judiciary:						
Judicial survivors annuity fund	3	5	3	142	144	147
Department of Agriculture	2	17	8	6	21	23
Department of Commerce	.....	.....	.....	.....	.....	.....
Department of Defense—Military	(**)	(**)	−2	8	8	8
Department of Defense—Civil:						
Military Retirement Fund	−251	11,924	10,812	53,487	65,662	65,411
Other	14	107	104	985	1,078	1,092

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, February 1990 and Other Periods—Continued

[$ millions]

Classification	Net Purchases or Sales (−)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Trust funds—Continued						
Department of Health and Human Services:						
Federal old-age and survivors insurance trust fund:						
Public debt securities	1,412	14,217	17,012	148,565	161,370	162,782
Federal disability insurance trust fund	13	−32	43	8,428	8,383	8,396
Federal hospital insurance trust fund:						
Public debt securities	270	4,141	6,974	82,914	86,786	87,055
Agency securities	.....	.....	.....	.....	.....	.....
Federal supplementary medical insurance trust fund	137	2,629	3,836	11,928	14,419	14,556
Other	6	68	50	199	261	267
Department of the Interior:						
Public debt securities	−85	3	−27	206	294	209
Agency securities	.....	.....	130	.....	.....	.....
Department of Labor:						
Unemployment trust fund	473	−67	3,732	44,994	44,455	44,927
Other	37	11	−30	33	7	43
Department of State:						
Foreign service retirement and disability fund	−21	221	219	4,372	4,614	4,593
Other	.....	(**)	.....	(**)	.....	.....
Department of Transportation:						
Airport and airway trust fund	141	1,049	892	12,913	13,821	13,962
Highway trust fund	191	1,070	1,359	15,978	16,857	17,048
Other	46	27	29	495	476	522
Department of the Treasury	10	20	34	148	158	168
Department of Veterans Affairs:						
Government life insurance fund	−2	−6	−5	182	179	176
National service life insurance:						
Public debt securities	−74	199	209	10,694	10,967	10,893
Veterans special life insurance fund	−6	35	36	1,233	1,274	1,268
General Post Fund National Homes	.....	3	2	28	30	30
Environmental Protection Agency	−66	163	285	2,151	2,379	2,313
National Aeronautics and Space Administration	(**)	(**)	16	15	15	15
Office of Personnel Management:						
Civil service retirement and disability fund:						
Public debt securities	−1,478	2,405	2,304	214,589	218,472	216,994
Employees health benefits fund	114	360	426	3,422	3,667	3,782
Employees life insurance fund	202	464	430	9,681	9,944	10,146
Retired employees health benefits fund	.....	(**)	.....	1	1	1
Independent agencies:						
Federal Deposit Insurance Corporation	.....	.....	1,434	12,800	12,800	12,800
Harry S. Truman Memorial Scholarship Trust Fund	.....	2	1	47	49	49
Japan-United States Friendship Commission	−1	−1	−1	17	17	15
Railroad Retirement Board	151	295	107	8,589	8,733	8,884
Other	(**)	−1	12	76	76	76
Total public debt securities	1,237	39,333	50,311	649,350	687,446	688,683
Total agency securities	.....	.....	130	.....	.....	.....
Total trust funds	**1,237**	39,333	**50,441**	**649,350**	**687,446**	**688,683**
Grand total	**2,706**	**46,021**	**52,616**	**676,842**	**720,157**	**722,863**

[1]Includes $8 billion of investments in public debt securities by Tennessee Valley Authority for $4 billion in October, $3 billion in November and $500 million redemption of public debt securities in January.
... No transactions.
(**)Less than $500,000.
Note: Investments are in public debt securities unless otherwise noted.
Note: Details may not add to totals due to rounding.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1990

[$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Receipts														
Individual income taxes	35,493	34,448	37,385	56,044	28,830								192,199	172,836
Corporation income taxes	729	2,385	18,878	3,118	1,231								26,342	29,619
Social insurance taxes and contributions:														
Employment taxes and contributions	23,100	24,303	25,266	31,767	26,473								130,908	128,756
Unemployment insurance	859	2,088	161	742	2,230								6,080	6,763
Other retirement contributions	350	401	378	354	352								1,835	1,839
Excise taxes	2,970	2,939	2,763	2,624	2,260								13,557	14,300
Estate and gift taxes	835	693	850	805	664								3,847	3,273
Customs duties	1,493	1,421	1,293	1,440	1,228								6,875	6,476
Miscellaneous receipts	2,598	2,535	2,156	2,644	1,902								11,834	8,900
Total—budget receipts this year	**68,426**	**71,213**	**89,130**	**99,538**	**65,170**								**393,477**	.....
(On-budget)	**50,122**	**51,989**	**69,052**	**74,243**	**44,133**								**289,540**	.....
(Off-budget)	**18,304**	**19,223**	**20,077**	**25,295**	**21,037**								**103,937**	.....
Total—budget receipts prior year	*63,582*	*64,320*	*93,655*	*89,306*	*61,897*								.....	*372,761*
(On-budget)	*45,783*	*46,935*	*74,541*	*65,187*	*38,392*								.....	*270,839*
(Off-budget)	*17,799*	*17,385*	*19,114*	*24,119*	*23,505*								.....	*101,922*
Outlays														
Legislative Branch	149	163	168	205	160								846	857
The Judiciary	80	117	108	202	177								684	569
Executive Office of the President	13	12	11	16	8								59	56
Funds Appropriated to the President:														
International security assistance	1,719	238	696	739	356								3,748	−1,413
International development assistance	540	81	157	400	166								1,343	1,218
Other	−434	−26	−131	−64	324								−332	253
Department of Agriculture:														
Foreign assistance, special export programs and Commodity Credit Corporation	366	1,941	1,379	1,235	583								5,505	11,107
Other	3,455	3,225	2,173	2,527	2,715								14,095	13,587
Department of Commerce	233	311	223	242	195								1,204	1,186
Department of Defense:														
Military:														
Department of the Army	5,232	6,772	7,933	5,038	6,130								31,105	31,862
Department of the Navy	6,301	8,093	9,327	7,469	8,068								39,257	40,610
Department of the Air Force	6,324	8,036	8,692	6,845	8,235								38,132	38,700
Defense agencies	1,295	1,686	1,796	1,785	1,724								8,286	7,949
Total Military	19,152	24,586	27,749	21,137	24,157								116,781	119,122
Civil	2,004	2,066	2,037	2,069	2,050								10,227	9,647
Department of Education	1,957	2,259	2,037	2,137	2,116								10,506	9,665
Department of Energy	1,275	1,048	1,183	781	893								5,180	5,111
Department of Health and Human Services, except Social Security:														
Public Health Service	1,189	923	1,194	984	1,081								5,371	5,060
Health Care Financing Administration:														
Grants to States for Medicaid	3,128	3,259	2,917	3,367	3,171								15,843	13,629
Federal hospital ins. trust fund	5,215	5,158	5,314	5,357	5,517								26,562	22,382
Federal supp. med. ins. trust fund	3,368	3,498	3,326	3,497	3,108								16,798	14,282
Federal supp. med. ins. catastrophic coverage	−1	45	7	.....	.....								51	.....
Other	2,634	2,302	3,739	2,841	2,729								14,244	13,708
Social Security Administration	−214	1,177	2,193	1,501	1,395								6,052	6,938
Family Support Administration	1,124	1,070	1,298	1,528	1,473								6,493	6,122
Human Development Service	501	420	525	811	764								3,021	2,657
Other	−3,594	−3,576	−4,583	−3,733	−3,700								−19,187	−18,033
Department of Health and Human Services, Social Security:														
Federal old-age and survivors ins. trust fund	17,549	17,755	17,930	18,244	18,639								90,117	84,415
Federal disability ins. trust fund	1,940	2,021	2,021	2,085	2,074								10,140	9,498
Other	368	−25	−40	−1,310	−206								−1,213	−2,361

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1990—Continued

[$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Outlays—Continued														
Department of Housing and Urban Development	1,737	1,714	1,846	1,530	1,586								8,413	8,144
Department of the Interior	652	615	519	427	353								2,567	2,270
Department of Justice	494	629	664	491	519								2,796	2,403
Department of Labor:														
Unemployment trust fund	1,266	1,416	1,488	2,085	1,924								8,179	6,730
Other	283	104	586	122	265								1,360	1,736
Department of State	356	365	387	261	360								1,729	1,581
Department of Transportation:														
Highway trust fund	1,574	1,259	1,210	937	911								5,891	5,608
Other	1,039	1,234	1,229	1,415	1,116								6,032	5,407
Department of the Treasury:														
Interest on the public debt	16,460	20,202	40,998	16,753	17,315								111,727	100,493
Other	−1,651	−741	−338	−1,438	443								−3,725	−3,323
Department of Veterans Affairs:														
Compensation and pensions	56	1,256	2,465	71	1,352								5,201	5,650
National service life	60	52	64	69	72								316	297
United States government life	2	2	3	2	2								13	13
Other	1,374	1,301	1,120	935	1,163								5,893	5,588
Environmental Protection Agency	369	376	442	415	352								1,954	1,864
General Services Administration	1	268	−866	−9	121								−485	−481
National Aeronautics and Space Administration	1,126	976	1,065	904	923								4,994	4,407
Office of Personnel Management	2,655	2,324	2,540	2,825	2,516								12,860	11,783
Small Business Administration	170	−6	−2	34	55								251	76
Independent agencies:														
Federal Deposit Insurance Corp.	913	268	624	661	767								3,233	8,906
Postal Service:														
Public Enterprise Funds (Off Budget)	368	526	−924	−225	−307								−562	−1,060
Payment to the Postal Service Fund	107	37	6	113	.....								263	218
Tennessee Valley Authority	−235	205	−32	−67	−62								−191	23
Other independent agencies	4,674	2,647	2,651	−1,678	3,628								11,921	5,930
Undistributed offsetting receipts:														
Employer share, employee retirement	−2,557	−2,559	−2,297	−2,549	−2,613								−12,575	−12,830
Interest received by trust funds	−139	−3,367	−25,207	−345	−848								−29,907	−24,106
Rents and royalties on Outer Continental Shelf lands	−388	−212	27	−418	−271								−1,263	−1,161
Other	−53	15	3	1	5								−28	−17
Totals this year:														
Total outlays	**94,428**	**100,958**	**103,903**	**90,118**	**101,588**								490,995	.....
(On-budget)	**74,641**	**81,055**	**92,306**	**71,803**	**82,025**								401,829	.....
(Off-budget)	**19,787**	**19,904**	**11,598**	**18,315**	**19,563**								89,166	.....
Total—surplus (+) or deficit (−)	**−26,002**	**−29,746**	**−14,774**	**+9,420**	**−36,417**								−97,518	.....
(On-budget)	**−24,518**	**−29,065**	**−23,253**	**+2,440**	**−37,892**								−112,289	.....
(Off-budget)	**−1,483**	**−680**	**+8,480**	**+6,980**	**1,474**								+14,771	.....
Totals—outlays prior year	*90,590*	*93,454*	*105,097*	*86,500*	*89,769*								.....	*465,410*
(On-budget)	*73,705*	*75,320*	*92,124*	*68,849*	*71,609*								.....	*381,608*
(Off-budget)	*16,885*	*18,134*	*12,973*	*17,651*	*18,160*								.....	*83,802*
Total—surplus (+) or deficit (−) prior year	*−27,009*	*−29,133*	*−11,442*	*+2,806*	*−27,871*								.....	*−92,650*
(On-budget)	*−27,922*	*−28,385*	*−17,583*	*−3,662*	*−33,217*								.....	*−110,769*
(Off-budget)	*+913*	*−749*	*+6,141*	*+6,468*	*+5,346*								.....	*+18,119*

....No transactions.
(**)Less than $500,000.
Note: Details may not add to totals due to rounding.

Table 8. Trust Fund Impact on Budget Results and Investment Holdings as of February 28, 1990

[$ millions]

Classification	This Month			Fiscal Year to Date			Securities held as Investments Current Fiscal Year		
							Beginning of		Close of This Month
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	This Year	This Month	
Trust receipts, outlays, and investments held:									
Airport	438	293	145	2,491	1,444	1,047	12,913	13,821	13,962
Black lung disability	50	51	−1	272	251	21	.....	.....	.....
FDIC	.....	.....	.....	.....	(**)	(**)	12,800	12,800	12,800
Federal disability insurance	2,122	2,074	49	10,165	10,140	24	8,428	8,383	8,396
Federal employees life and health	.....	−323	323	.....	−801	801	13,104	13,612	13,928
Federal employees retirement	1,148	2,623	−1,475	15,446	12,809	2,636	219,106	223,234	221,737
Federal hospital insurance	5,357	5,517	−161	30,194	26,562	3,633	82,914	86,786	87,055
Federal old-age and survivors insurance	19,758	18,639	1,119	104,302	90,117	14,185	148,565	161,370	162,782
Federal supplementary medical insurance	3,661	3,108	553	19,347	16,798	2,549	10,365	12,442	12,579
FSMI catastrophic coverage	.....	.....	.....	407	51	356	1,033	1,388	1,388
Highways	1,208	961	247	6,845	6,323	523	15,978	16,857	17,048
Military advances	476	722	−246	3,501	3,477	24	.....	.....	.....
Railroad retirement	510	584	−74	2,050	2,900	−850	8,589	8,733	8,884
Military retirement	1,501	1,803	−301	20,696	8,780	11,916	53,487	65,662	65,411
Unemployment	2,346	1,924	423	8,179	8,179	1	44,994	44,455	44,927
Veterans life insurance	31	109	−78	687	456	231	12,109	12,420	12,338
All other trust	297	246	51	1,826	1,191	635	4,965	5,483	5,446
Total trust fund receipts and outlays and investments held from Table 6-D	38,903	38,330	573	226,408	188,677	37,731	649,350	687,446	688,683
Less interfund transactions	6,464	6,464	.....	69,196	69,196	.....			
Trust fund receipts and outlays on the basis of tables 4 & 5	32,439	31,866	573	157,212	119,481	37,731			
Total federal fund receipts and outlays	34,288	71,278	−36,990	245,414	380,663	−135,249			
Less interfund transactions	34	34	.....	−22	−22	.....			
Federal fund receipts & outlays on the basis of tables 4 & 5	34,254	71,245	−36,990	245,436	380,685	−135,249			
Less offsetting proprietary receipts	1,523	1,523	.....	9,171	9,171	.....			
Net budget receipts & outlays	65,170	101,588	−36,417	393,477	490,995	−97,518			

....No transactions.

(**)Less than $500,000.

Note: Interfund receipts and outlays are transactions between Federal funds and trust funds such as Federal payments and contributions, and interest and profits on investments in Federal securities. They have no net effect on overall budget receipts and outlays since the receipts side of such transactions is offset against budget outlays. In this table, interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively.

Note: Details may not add to totals due to rounding.

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, February 1990 and Other Periods

[$ millions]

Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS			
Individual income taxes	28,830	192,199	172,836
Corporation income taxes	1,231	26,342	29,619
Social insurance taxes and contributions:			
Employment taxes and contributions	26,473	130,908	128,756
Unemployment insurance	2,230	6,080	6,763
Other retirement contributions	352	1,835	1,839
Excise taxes	2,260	13,557	14,300
Estate and gift taxes	664	3,847	3,273
Customs	1,228	6,875	6,476
Miscellaneous	1,902	11,834	8,900
Total	**65,170**	**393,477**	**372,761**
NET OUTLAYS			
National defense	24,870	120,581	122,656
International affairs	1,144	6,311	2,139
General science, space, and technology	1,066	5,822	5,085
Energy	83	1,309	1,903
Natural resources and environment	1,034	7,524	7,126
Agriculture	949	6,029	11,482
Commerce and housing credit	3,040	9,382	10,443
Transportation	2,097	12,223	11,439
Community and regional development	575	4,162	2,515
Education, training, employment and social services	3,421	16,513	15,096
Health	7,162	36,388	33,158
Medicare	4,942	24,178	18,601
Income security	13,609	59,994	55,197
Social security	20,646	99,801	93,422
Veterans benefits and services	2,608	11,488	11,580
Administration of justice	819	4,211	3,631
General government	- 484	4,480	4,301
Interest	15,924	74,435	69,629
Undistributed offsetting receipts	- 2,884	- 13,838	- 13,992
Total	**101,588**	**490,995**	**465,410**

Note: Details may not add to totals due to rounding.

GPO 942-530

Explanatory Notes

1. Flow of Data Into Monthly Treasury Statement

The Monthly Treasury Statement (MTS) is assembled from data in the central accounting system. The major sources of data include monthly accounting reports by Federal entities and disbursing officers, and daily reports from the Federal Reserve banks. These reports detail accounting transactions affecting receipts and outlays of the Federal Government and off-budget Federal entities, and their related effect on the assets and liabilities of the U.S. Government. Information is presented in the *MTS* on a modified cash basis.

2. Notes on Receipts

Receipts included in the report are classified into the following major categories: (1) budget receipts and (2) offsetting collections (also called applicable receipts). Budget receipts are collections from the public that result from the exercise of the Government's sovereign or governmental powers, exluding receipts offset against outlays. These collections, also called governmental receipts, consist mainly of tax receipts (including social insurance taxes), receipts from court fines, certain licenses, and deposits of earnings by the Federal Reserve System. Refunds of receipts are treated as deductions from gross receipts.

Offsetting collections are from other Government accounts or the public that are of a business-type or market-oriented nature. They are classified into two major categories: (1) offsetting collections credited to appropriations or fund accounts, and (2) offsetting receipts (i.e., amounts deposited in receipt accounts). Collections credited to appropriation or fund accounts normally can be used without appropriation action by Congress. These occur in two instances: (1) when authorized by law, amounts collected for materials or services are treated as reimbursements to appropriations and (2) in the three types of revolving funds (public enterprise, intragovernmental, and trust); collections are netted against spending, and outlays are reported as the net amount.

Offsetting receipts in receipt accounts cannot be used without being appropriated. They are subdivided into two categories: (1) proprietary receipts—these collections are from the public and they are offset against outlays by agency and by function, and (2) intragovernmental funds—these are payments into receipt accounts from Governmental appropriation or fund accounts. They finance operations within and between Government agencies and are credited with collections from other Government accounts. The transactions may be intrabudgetary when the payment and receipt both occur within the budget or from receipts from off-budget Federal entities in those cases where payment is made by a Federal entity whose budget authority and outlays are excluded from the budget totals.

Intrabudgetary transactions are subdivided into three categories: (1) interfund transactions, where the payments are from one fund group (either Federal funds or trust funds) to a receipt account in the other fund group; (2) Federal intrafund transactions, where the payments and receipts both occur within the Federal fund group; and (3) trust intrafund transactions, where the payments and receipts both occur within the trust fund group.

Offsetting receipts are generally deducted from budget authority and outlays by function, by subfunction, or by agency. There are four types of receipts, however, that are deducted from budget totals as undistributed offsetting receipts. They are: (1) agencies' payments (including payments by off-budget Federal entities) as employers into employees retirement funds, (2) interest received by trust funds, (3) rents and royalties on the Outer Continental Shelf lands, and (4) other interest (i.e., interest collected on Outer Continental Shelf money in deposit funds when such money is transferred into the budget).

3. Notes on Outlays

Outlays are generally accounted for on the basis of checks issued by Government disbursing officers, and cash payments made. Certain intragovernmental outlays do not require issuance of checks. An example would be charges made against appropriations representing a part of employees' salaries which are withheld for individual income taxes, and for savings bond allotments. Outlays are stated net of offsetting collections and refunds representing reimbursements as authorized by law, refunds of money previously expended, and receipts of revolving and management funds. Interest on the public debt (public issues) is recognized on the accrual basis. Outlays of off-budget Federal entities are excluded from budget outlay totals.

4. Processing

The data on payments and collections are reported by account symbol into the central accounting system. In turn, the data are extracted from this system for use in the preparation of the *MTS*.

There are two major checks which are conducted to assure the consistency of the data reported:

1. Verification of payment data. The monthly payment activity reported by Federal entities on their Statements of Transactions is compared to the payment activity of Federal entities as reported by disbursing officers.
2. Verification of collection data. Reported collections appearing on Statements of Transactions are compared to deposits as reported by Federal Reserve banks.

5. Other Sources of Information About Federal Government Financial Activities

- *A Glossary of Terms Used in the Federal Budget Process, March 1981* (Available from the U.S. General Accounting Office, Gaithersburg, Md. 20760). This glossary provides a basic reference document of standardized definitions of terms used by the Federal Government in the budgetmaking process.

- *Daily Treasury Statement* (Available from GPO, Washington, D.C. 20402, on a subscription basis only). *The Daily Treasury Statement* is published each working day of the Federal Government and provides data on the cash and debt operations of the Treasury.

- *Monthly Statement of the Public Debt of the United States* (Available from GPO, Washington, D.C. 20402 on a subscription basis only). This publication provides detailed information concerning the public debt.

- *Treasury Bulletin* (Available from GPO, Washington, D.C. 20402, by subscription or single copy). Quarterly. Contains a mix of narrative, tables, and charts on Treasury issues, Federal financial operations, international statistics, and special reports.

- *Annual Budget Publications* (Available from GPO, Washington, D.C. 20402). There are five annual publications which provide information concerning the budget:

  -The Budget of the United States Government, FY 19__
  -Appendix, The Budget of the United States Government, FY 19__
  -The United States Budget in Brief, FY 19__
  -Special Analyses
  -Historical Tables

- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20226). This annual report presents budgetary results at the summary level. The appendix presents the individual receipt and appropriation accounts at the detail level.

Scheduled Release

The release date for the March 1990 Statement will be 2:00 p.m. EST April 20, 1990.

For sale by the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402 (202) 783-3238. The subscription price is $22.00 per year (domestic), $27.50 per year (foreign).
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